

Franchise Tax Board



Kathleen Connell
Chair
Dean Andal
Member
B. Timothy Gage
Member

1998 Annual Report

Compiled: January 2000

Franchise Tax Board

Gerald H. Goldberg, Executive Officer

A report of the 1998 calendar year activities of the Franchise Tax Board prepared in January 2000. This report includes statistics of income compiled from the 1997 returns of individuals and corporations and the 1998 assistance claims of homeowners and renters, most of which were processed during 1998.

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1998

Annual Report

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Introduction

The Franchise Tax Board

The Franchise Tax Board (FTB) administers California's Personal Income Tax Law, Bank and Corporation Tax Law, and Homeowner and Renter Assistance Law, which are elements of the California Revenue and Taxation Code (R&TC).

During 1998, the three-member board was chaired by the current State Controller, Kathleen Connell. The other board members were Dean F. Andal, Chair of the Board of Equalization, and Craig L. Brown, Director of the Department of Finance.

Gerald H. Goldberg, the Board's appointed Executive Officer, directed the activities of approximately 4,400 permanent full-time employees and approximately 2,000 seasonal employees. FTB had offices located throughout California and in Texas, Illinois, and New York.

*Personal Income Tax (Full-Year California Residents)**

Item	1996 (Filed in 1997)	1997 (Filed in 1998)	Percent Change
Number of Returns	12,172,201	12,473,473	2.5
Number of Taxable Returns	8,421,180	8,879,183	5.4
Taxable Income	\$ 421,252,482	\$ 473,083,814	12.3
Total Tax Liability	\$ 20,322,785	\$ 23,877,801	17.5

*Bank and Corporation Tax**

Item	Income Years Ending in 1996	Income Years Ending in 1997	Percent Change
Number of Returns	430,796	443,757	3.0
Income Reported for Taxation	\$ 47,264,188	\$ 54,167,157	14.6
Total Tax Liability	\$ 4,881,666	\$ 5,203,526	6.6

*Homeowner and Renter Assistance**

Item	1997	1998	Percent Change
Number of Claimants	148,893	131,564	-11.6
Amount of Assistance	\$ 13,261	\$ 11,426	-13.8

* Dollars in thousands.

The Year In Review

During the 1998 calendar year, FTB processed the 1997 tax returns of individuals and corporations and the 1998 claims of homeowners and renters.

The Personal Income Tax Program experienced a 2.5 percent increase in the number of returns filed and a 5.4 percent increase in the number of taxable returns filed. Taxable income increased by 12.3 percent and total tax liability increased by 17.5 percent.

The Bank and Corporation Program saw the number of returns filed increase by 3.0 percent. California net income increased by 14.6 percent and total tax liability increased by 6.6 percent.

The Homeowner and Renter Assistance Program experienced a 13.8 percent decrease in assistance paid and a 11.6 percent decrease in the number of claimants.

More information about the department's programs is presented in other sections of this report.

Legislation enacted in 1998 affected treatment of storm and flood losses and any related casualties that occurred in February of 1998. Other legislation resulted in conformity to federal tax law provisions. Also an exclusion from gross income of any amounts received by a Holocaust victim or their heirs or beneficiaries from the settlement of claims against any entity or individual for any recovered asset held at the close of World War II was enacted in 1998.

For more information about these measures and other legislation enacted in 1998, see the legislation section.

For detailed information about Personal Income Tax, Bank and Corporation Tax, and Homeowner and Renter Assistance, see the attached appendices to this report.

During 1998 the department implemented significant technological advances and enhancements to improve the efficiency of the department's programs. Some of these advances allowed certain taxpayers to file their personal income tax returns over the telephone, transmit their tax returns from a personal computer, or file electronically using an electronic filing service.

Other options available included the availability of tax forms on the world wide web at the department's website.

The Interactive Voice Response (IVR) system implemented in 1997 was enhanced by an Enterprise-wide Customer Service Platform. This platform improved the IVR service through a more sophisticated call identification and routing capability which improved a taxpayer's ability to reach the appropriate information needed.

The Integrated Nonfiler Compliance (INC) project was initiated during 1998. The INC system, which combines the separate corporation and personal income tax filing enforcement programs, will improve customer service by substantially reducing the number of unnecessary filing enforcement contacts. Additionally, the system is expected to identify a significant number of nonfilers that were not discovered under the old program.

In addition to technological advances, in an effort to improve services to taxpayers, the department entered into a partnership with the Employment Development Department (EDD) and the State

Board of Equalization (BOE). This partnership resulted in the opening of several Taxpayer Service Centers that allow one-stop shopping for taxpayers needing information about state tax withholding, unemployment or disability payments, sales tax permits, or assistance in filing and paying their state tax liabilities. Many of the centers also provide the convenience of free parking.

These Taxpayer Service Centers also allow the state to realize cost savings because the facilities are shared by different agencies.

General Fund

The programs administered by the department collected over \$34.8 billion, representing 62 percent of the General Fund revenue for 1998.

The Personal Income Tax Program accounted for over 51 percent of the General Fund total and the Bank and Corporation Tax Program accounted for over 10 percent.

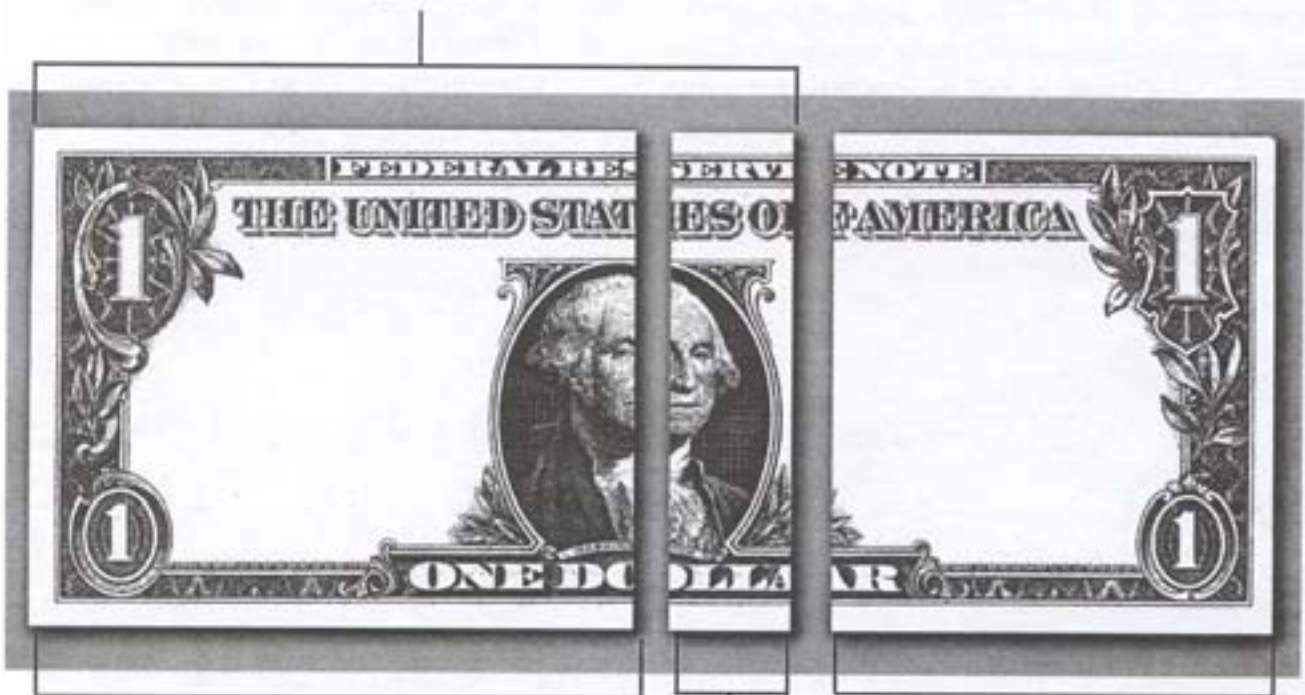
*General Fund Calendar Year Collections: Cash Basis**

Item	1997		1998		Percent Change
	Amount (Millions)	Percent Of Total	Amount (Millions)	Percent Of Total	
Personal Income Tax	\$24,440.5	48.3	\$ 29,062.5	51.8	18.9
Bank and Corporation Tax	5,649.3	11.2	5,748.9	10.2	1.8
Subtotal	<u>\$30,089.9</u>	59.5	<u>\$34,811.3</u>	62.0	15.7
Retail Sales and Use Tax	17,017.6	33.6	17,832.1	31.8	4.8
Estate, Gift and Inheritance Tax	622.2	1.2	901.2	1.6	44.8
Insurance Company Tax	1,193.6	2.4	1,276.2	2.3	6.9
Cigarette Tax	168.6	0.3	155.7	0.3	-7.7
Alcoholic Beverage Excise Tax	271.7	0.5	269.1	0.5	-1.0
Horse Racing Fees	50.7	0.1	43.7	0.1	-13.8
Other Revenues Plus Interest on Investments	<u>1,161.1</u>	2.3	<u>844.2</u>	1.5	-27.3
Subtotal	<u>\$20,485.4</u>	40.5	<u>\$21,322.2</u>	38.0	4.1
Total	<u>\$50,575.3</u>	100.0	<u>\$56,133.6</u>	100.0	11.0

*Derived from the monthly State Controller's Cash Receipts and Disbursements Report. These figures are not directly comparable to the data in the Personal Income Tax and Bank and Corporation Tax Appendices, which are expressed on a taxable year basis. Totals may not add due to rounding.

General Fund Revenues 1998 Calendar Year

Franchise Tax Board
62.0%



Personal Income Tax
51.8%

*Bank and
Corporation Tax*
10.2%

All Other Sources
Sales, Cigarette, Inheritance,
Liquor, Horse Racing Fees,
Insurance, Etc.
38.0%

Personal Income Tax

Introduction

The almost 12.5 million 1997 California full-year resident personal income tax (PIT) returns filed represent an increase of 2.5 percent, or over 301,000 returns, from 1996. This total consists of over 5.4 million single filers, nearly 5.1 million married joint filers, nearly 1.8 million head of household filers, over 152,000 married separate filers, and more than 8,000 surviving spouse filers. Of the nearly 12.5 million returns filed, nearly 2.0 million were Form 540EZ, nearly 3.5 million were Form 540A (short form), and approximately 7.0 million were Form 540 (long form). Over 845,000 tax returns were filed electronically in 1998. The amount of self-assessed taxes was almost \$23.9 billion, an increase of 17.5 percent over the previous year.

The statewide median adjusted gross income for all filers increased from \$25,336 in 1996 to \$26,768 in 1997, an almost 5.7 percent increase from the previous year. For taxpayers filing jointly, the statewide median income increased from \$46,243 in 1996 to \$49,210 in 1997, a 6.4 percent increase. For the past 26 years, the Bay Area counties of Marin, Contra Costa, Santa Clara and San Mateo have consistently reported the highest median incomes. Marin County had the highest median income for joint returns in 1997, reporting \$80,253, while Imperial County had the lowest, reporting \$22,929. The highest median income for all filers was also in Marin County, at \$37,154.

The largest gains in median income were reported in Alpine County, with a 12.1 percent increase for all filers, and Colusa County with a 18.4 percent increase for joint filers. Almost all counties experienced an increase in median income for the "all returns" and "joint returns" categories. The only exception was Sierra County, which experienced a decrease for both the "all return" and "joint returns" category.

*Personal Income Tax: Returns by Income Class**

Adjusted Gross Income Class	Number of Returns		Percent Change
	1996 Taxable Year	1997 Taxable Year	
Under \$ 5,000	\$ 1,254,405	\$ 1,160,539	-7.5
5,000 to 9,999	1,395,539	1,385,646	-0.7
10,000 to 14,999	1,316,758	1,295,073	-1.6
15,000 to 19,999	1,158,670	1,166,826	0.7
20,000 to 24,999	986,187	971,772	-1.5
25,000 to 29,999	827,109	849,962	2.8
30,000 to 39,999	1,315,017	1,385,152	5.3
40,000 to 49,999	981,867	1,021,706	4.1
50,000 to 99,999	2,144,035	2,298,942	7.2
\$ 100,000 and over	792,614	937,855	18.3
Total	\$ 12,172,201	\$ 12,473,473	2.5

*Totals may not add due to rounding.

Data Sources

The county data presented in Appendix B, Tables 6 and 7, the credit information presented in Table 9, and the voluntary contribution table in this section were derived from FTB's tax return master file. The tax return master file includes data from all 1997 individual tax returns. All other tables in this section and in Appendix B were generated from data gathered from a stratified random sample of personal income tax returns filed during the 1998 filing season. This section and the majority of the Appendix B tables summarize only 1997 California resident tax returns filed during 1998. However, part-year resident and nonresident data are summarized separately in PIT Appendix Table 4G.

Sample selection was based on a combination of criteria, including the amount of both state and federal adjusted gross income (AGI) and the relative magnitude of California adjustment items. Information was collected from 80,547 resident returns for the 1997 taxable year.

Indexing

Since 1978, California law has provided for the adjustment of tax brackets, standard deductions and exemption credits to reduce the effect of inflation on average tax rates. The tax brackets were initially adjusted by the percentage of change in the California Consumer Price Index in excess of three percent. Beginning in 1980 the three-percent threshold was removed.

The 1997 inflation adjustment factor was 2.2 percent. This indexing adjustment applies to: exemption credits; standard deductions; some tax credits; limitations on exemption credits and itemized deductions; and the tax brackets.

Adjusted Gross Income (AGI)

California taxpayers are required to compute federal AGI by completing their federal tax return before determining California AGI. To determine federal AGI, taxpayers must subtract federal adjustments from federal income. Once the taxpayer has determined federal AGI, the taxpayer makes California adjustments, both additions and subtractions, to federal AGI to determine California AGI. The chart on page 11 illustrates the process used to arrive at California AGI.

The combined federal income of full-year resident California taxpayers for 1997 was \$587.0 billion. Major sources of income included: wages and salaries; dividends; interest; pensions and annuities; capital gains; business income; and distributions from partnerships and S corporations.

Increases were noted for all major sources of income. Of particular note were the increases in wages and salaries of \$32 billion (8.4 percent), net sale of capital assets of \$14 billion (41.9 percent), and net partnership and S corporation income of \$1.8 billion (10.0 percent).

Reductions to federal income due to adjustments amounted to \$6.9 billion and included: payments to tax deferred retirement accounts and self-employed health plans; moving expense; one-half of self-employment tax; penalty for early withdrawal of savings; and alimony paid.

California taxpayers reported total federal AGI of \$580.8 billion. From federal AGI, taxpayers subtracted \$23.7 billion and added \$13.6 billion

1997 Personal Income Tax Components

Income From All Sources

Minus Exempt Income (examples): •Nontaxable Social Security and Railroad Retirement •Insurance Proceeds •Bequests and Gifts •Public Assistance •IRA and Keogh Interest •Interest on Certain State and Local Government Obligations •Scholarships and Fellowships

Equals Gross Income: •Salaries and Wages •Taxable Interest •Dividends •Taxable State and Local Income Tax Refunds •Alimony Received •Business Income or Loss •Capital Gain or Loss •Taxable IRA Distributions •Taxable Pensions and Annuities •Rents and Royalties •Partnership Income or Loss •Estate and Trust Distributions •S Corporation Distributions •Farm Income •Unemployment Compensation •Taxable Social Security Benefits •Other Income •Lottery Winnings

Minus Adjustments to Income: •IRA Contributions •One-Half of Self-Employment Tax •Self-Employed Health Insurance Deduction •Retirement Plan Deductions •Penalty on Early Withdrawal of Savings •Alimony Paid •Moving Expense

Equals Federal Adjusted Gross Income

Minus Federal Income Exempt From State Tax: •State Income Tax Refund •Unemployment Compensation •Taxable Social Security Benefits •Nontaxable Interest and Dividend Income •Railroad Retirement and Sick-Pay •California Lottery Winnings •Fringe Benefits •IRA Distributions •Basis Recovery of IRAs, Pensions and Annuities •Passive Activities •Differences in Depreciation and Amortization •Differences in Capital Gain or Loss •Differences in Other Gain or Loss •Differences in Net Operating Loss

Plus State Income Exempt From Federal Tax: •Interest on State or Municipal Bonds From Other States •Fringe Benefits •Differences in Passive Activities •Differences in Depreciation and Amortization •Differences in Capital Gain or Loss •Differences in Other Gain or Loss •Differences in Net Operating Losses

Equals California Adjusted Gross Income

Minus Deductions •California Standard Deduction or Federal Itemized Deductions: Adjusted for Differences in California Medical and Dental Expenses •California Income Tax Paid •Interest Paid •Contributions •Casualty and Theft Loss •Employee Business Expense •Miscellaneous Deductions

Equals California Taxable Income

Multiplied by Applicable Marginal Tax Rate

Minus Tax Credits (Credits are allowable only after applicable limitations based on the tentative minimum tax and/or Alternative Minimum Tax) •Personal •Dependent •Blind •Senior •Senior Head of Household •Prison Inmate Labor •Enterprise Zone Employee •Joint Custody Head of Household •Low-Income Housing •Enterprise Zone and Program Area Hiring and Sales •Los Angeles Area Revitalization Zone Hiring and Sales •Research •Taxes Paid to Other States •Dependent Parent •Employer Child Care Program and Contribution •Prior Year Alternative Minimum Tax •Child Adoption •Manufacturer's Investment •Salmon and Steelhead Trout Habitat Restoration •Local Area Military Base Recovery Area •Disabled Access •Enhanced Oil Recovery •Farmworker Housing •Transportation of Donated Agricultural Products •Community Development Qualified Deposit •Rice Straw •Miscellaneous Carryovers from Expired Credits

Plus Other Taxes •Alternative Minimum Tax •Tax on Early Use of IRA, Keogh or Annuity Contract •Tax on Accumulation Distributions of Trusts

Equals Total Tax Liability

Minus Prepayments and Payments •Withholding •Estimated Tax •Extensions •Excess SDI

Plus Voluntary Contributions

Equals Overpayment or Balance Due

Personal Income Tax: Sources of Adjusted Gross Income*

Item	1996	1997 Taxable Year		Percent Change
	Taxable Year Amount (Millions)	Amount (Millions)	Percent of Total Income	
Federal Income:				
Wages and Salaries	\$ 377,596.7	\$ 409,322.3	69.7	8.4
Interest	20,048.0	20,609.5	3.5	2.8
Dividends	12,772.2	13,796.6	2.4	8.0
Pensions and Annuities	26,870.3	28,524.8	4.9	6.2
Net Business Income	27,798.7	30,559.2	5.2	9.9
Net Sale of Capital Assets	33,434.8	47,455.7	8.1	41.9
Net Rent and Royalty Income	1,492.5	2,888.8	0.5	93.6
Net Partnership and S Corporation Income	18,431.6	20,271.4	3.5	10.0
Net Estate and Trust Income	1,175.2	1,749.4	0.3	48.9
Net Farm Income	- 496.0	- 829.8	-0.1	67.3
Net Other Income ¹	9,766.9	21,255.7	3.6	117.6
Total Federal Income	\$ 528,891.0	\$ 587,012.8	100.0	11.0
Federal Adjustments:				
IRA Adjustments	\$ 891.7	\$ 981.7		10.1
Moving Expense	105.4	135.6		28.7
One-half Self-Employment Tax	1,932.2	2,064.1		6.8
Self-Employed Health Insurance	335.2	441.6		31.7
KEOGH/SEP Payments	1,645.2	1,936.9		17.7
Penalty on Early Withdrawal of Savings	22.8	21.8		-4.6
Alimony Paid	1,003.3	1,095.3		9.2
Other ²	196.9	222.4		12.9
Total Federal Adjustments	6,132.8	6,899.4		12.5
Total Federal Adjusted Gross Income (AGI) ³	\$ 521,204.6	\$ 580,784.5		11.4
California Adjustments:				
Schedule CA Subtractions	\$ 22,366.8	\$ 23,705.2		6.0
Schedule CA Additions	13,593.8	13,611.4		0.1
Total California Adjustments	\$ -8,773.0	\$ -10,093.8		15.1
Total California AGI Reported	\$ 512,431.7	\$ 570,690.8		11.4

* Totals may not add due to rounding.

1 Includes all other federal income, miscellaneous taxpayer entries and unclassified amounts.

2 Includes miscellaneous taxpayer amounts.

3 Total Federal AGI does not equal Total Federal Income minus Total Federal Adjustments because it is derived from the state return while federal income and federal adjustments are derived from the federal return.

in California adjustments. Subtractions result from differences between federal and state tax treatment of: state income tax refunds; unemployment compensation; social security benefits; California nontaxable interest income; California lottery winnings; IRA distributions; pensions and annuities; passive activity loss; depreciation and amortization; capital gain/loss and others. Additions result from differences between federal and state tax treatment of: interest on state and municipal bonds issued by a state other than California; net operating loss; passive activity loss; depreciation and amortization; capital gain/loss and others.

For 1997 the total California AGI reported by resident taxpayers was \$570.7 billion, an 11.4 percent increase from 1996.

Deductions

The standard deduction for 1997 was \$2,583 for single or married filing separate filers. For married filing joint, head of household and surviving spouse filers, the standard deduction was \$5,166.

The total amount of standard deductions claimed by resident California taxpayers was \$29.0 billion for the 1997 taxable year, a 3.1 percent increase from the 1996 taxable year.

When a taxpayer's deductions exceed the standard deduction, the taxpayer benefits from claiming itemized deductions. However, limitations do apply to some itemized deductions. The medical expense deduction was limited to the amount that exceeded 7.5 percent of AGI. Also, total itemized deductions of high income taxpayers are reduced to some extent according to recapture rules. Beginning

in 1991, interest expenses, other than for home mortgages, were eliminated. Miscellaneous itemized deductions were limited to the amount that exceeded 2 percent of AGI.

About 4.6 million returns (37.0 percent) filed for the 1997 taxable year included state itemized deductions. The total amount of itemized deductions claimed for 1997 was \$78.5 billion, 5.8 percent more than 1996. Of note for 1997 are the significant increases in itemized deductions of state and local income tax of 6.6 percent and mortgage interest of 5.7 percent.

Taxable Income

California taxable income after deductions totaled \$473.1 billion in 1997 compared to \$421.3 billion in 1996. This represents a 12.3 percent increase.

Tax Credits

The total amount of tax credits claimed by Californians for 1997 was over \$2.2 billion, nearly \$90 million more than 1996. This represents an increase of nearly 4.2 percent. The credits for personal, dependent, senior, and blind exemptions amounted to more than \$1.9 billion and accounted for 83.2 percent of the total tax credits claimed.

Most credits are limited during the computation of alternative minimum tax (AMT). The section below provides information about credit limitations created by AMT.

Special tax credits are employed to either prevent double taxation or to promote economic or societal goals. Appendix B, Table 9 presents a complete enumeration of various tax credits

Personal Income Tax: Itemized Deductions by Type*

Type of Deduction	1996	1997		Percent Change
	Amount (Millions)	Amount (Millions)	Percent of Total	
Medical Deductions	\$ 3,657.9	\$ 3,836.9	3.8	4.9
Deductible Taxes:				
State and Local Income Tax	21,640.6	23,065.0	22.6	6.6
Real Estate Tax	8,809.3	9,328.1	9.1	5.9
Personal Property Tax	869.0	1,031.8	1.0	18.7
Other Taxes	499.0	502.8	0.5	0.8
Total Taxes	\$ 31,817.8	\$ 33,927.7	33.3	6.6
Interest:				
Mortgage Interest	43,004.4	45,443.2	44.6	5.7
Other	2,270.0	2,565.6	2.5	13.0
Total Interest	\$ 45,274.4	\$ 48,008.8	47.1	6.0
Contributions:				
Cash	7,868.5	8,464.5	8.3	7.6
Non-cash	3,435.1	4,217.6	4.1	22.8
Carryover from Prior Year	2,273.6	1,969.4	1.9	-13.4
Total Contributions ¹	\$ 11,113.7	\$ 12,430.0	12.2	11.8
Casualty and Theft Loss	200.9	251.2	0.2	25.0
Miscellaneous Deductions	6,628.3	7,184.2	7.0	8.4
Adjustments to Federal Deductions ²	- 3,380.0	- 3,659.0	-3.6	-8.3
Total Federal Itemized Deductions	\$ 95,313.0	\$ 101,979.8	100.0	7.0
California Adjustments ³	- 20,103.7	- 22,187.7		-10.4
Adjustments to California Deductions ⁴	- 1,069.4	- 1,331.5		-24.5
Total California Itemized Deductions	\$ 74,139.8	\$ 78,460.5		5.8

* Totals may not add due to rounding.

1 Total does not equal the sum of the detail because total contributions are limited generally to 50 percent of adjusted gross income.

2 This amount is the result of taxpayers itemizing their deductions for either state or federal purposes, but not both.

3 This amount is composed mostly of state income tax payments not deductible for state purposes.

4 This amount is the result of taxpayers itemizing their deductions for either state or federal purposes, but not both.

Note: To illustrate the flow of information from the federal tax return to the state return, start with Total Federal Itemized Deductions, add back in the Adjustments to Federal Deductions, then subtract both California Adjustments and Adjustments to California Deductions.

applied for 1997. Note that, unlike data presented elsewhere in this report, information presented in Table 9 was developed from the return processing master file and includes credits reported on returns of nonresident and part-year resident returns. Of more than \$435 million of special credits applied as tax reductions, the Other State Tax Credit accounted for \$260 million, by far the largest single tax credit. Other tax credits that represented significant tax reductions included the Los Angeles Revitalization Zone Credits (\$53 million), Manufacturer's Investment Credit (\$39 million), and the Credit for Prior Year Alternative Minimum Tax (\$35 million).

Alternative Minimum Tax

California tax law gives special treatment to some types of income and allows special deductions and credits for some types of expenses. The alternative minimum tax (AMT) is designed to ensure that individuals who take substantial advantage of these provisions pay at least a minimum level of tax. The AMT rate is 7 percent.

If a taxpayer is subject to AMT, the AMT is added to the taxpayer's regular tax liability. Generally, a taxpayer is subject to AMT if alternative minimum taxable income (AMTI, defined as taxable income plus AMT adjustments and preferences) totals more than \$45,000 for filers who are married filing joint or qualified widow(er); \$33,750 for filers who are single or head of household; and \$22,500 for filers who are married filing separate. For 1997, there were 26,000 filers who computed \$63 million in AMT compared to 42,000 who computed \$55 million in 1996. This represents a 39.5 percent decrease in the number of AMT filers and a 15.9 percent increase in the amount of AMT paid compared to 1996.

California's AMT provisions may also increase a taxpayer's regular tax, even if AMT is not owed. This may occur because most California tax credits, including exemption credits, are limited by the taxpayer's tentative minimum tax (TMT). TMT is the amount of tax calculated by multiplying AMTI minus any AMT exemption amount by 7 percent. Certain credits may reduce the regular tax to TMT; other credits may reduce the regular tax below TMT. A few credits may reduce AMT.

Total Tax Liability

The total tax liability, after credits and other taxes for the 1997 taxable year, was \$23.9 billion for 8.9 million returns that reported a tax liability for 1997. This compares to \$20.3 billion for 8.4 million returns that reported a tax liability in 1996. The total tax liability increased 17.5 percent from 1996. The number of taxable returns filed increased by 5.4 percent.

Payments, Withholding, Estimated Tax, SDI and Overpayments

For 1997, \$16.3 billion in taxes were paid through wage and salary withholding. This is an 11.2 percent increase over the \$14.7 billion paid in 1996. Withholding was reported on 9.8 million returns and represented 68.3 percent of the self-assessed total tax liability.

Estimated tax payments of more than \$7.8 billion were claimed on nearly 1.3 million returns. This was a 17.1 percent increase from the \$6.7 billion paid in 1996.

Claims for excess state disability insurance (SDI) were reported on more than 457,000 returns and totaled almost 28.0 million, averaging \$61 per claim.

*Personal Income Tax: Voluntary Contributions**

Contribution	1996 Taxable Year			1997 Taxable Year		
	Number of Contributors	Amount Contributed	Average Amount Contributed	Number of Contributors	Amount Contributed	Average Amount Contributed
California Election Campaign Fund						
American Independent	151	\$ 639	\$4.23	0	\$ 0	\$0.00
Democratic	6,956	52,961	\$7.61	9	59	\$6.56
Libertarian	295	2,972	\$10.07	0	0	\$0.00
Peace and Freedom	125	761	\$6.09	0	0	\$0.00
Republican	3,762	27,597	\$7.34	4	21	\$5.25
Green	996	8,052	\$8.08	0	0	\$0.00
General Election Fund	5,155	22,006	\$4.27	6	30	\$5.00
Reform	116	844	\$7.28	0	0	\$0.00
Natural Law	57	395	\$6.93	0	0	\$0.00
Subtotal	17,613	\$ 116,227	\$6.60	19	\$ 110	\$5.79
California Seniors Fund	36,466	172,719	\$4.74	40,756	190,594	\$4.68
Alzheimer's Disease Fund	46,597	293,755	\$6.30	52,037	334,389	\$6.43
Endangered Species Account	62,001	488,292	\$7.88	68,219	568,847	\$8.34
State Children's Trust Fund	60,524	386,490	\$6.39	66,236	444,198	\$6.71
Breast Cancer Fund	53,217	309,282	\$5.81	61,478	390,039	\$6.34
Veteran's Memorial Account	23,702	100,364	\$4.23	29	120	\$4.14
Firefighter's Memorial Fund	24,627	116,128	\$4.72	28,621	131,776	\$4.60
Public School Library Fund	48,641	322,204	\$6.62	50,077	324,424	\$6.48
Olympic Training Fund	23	77	\$3.35	0	0	\$0.00
D.A.R.E. (Drug Abuse Resistance Education) Fund	31,481	147,605	\$4.69	36,506	170,926	\$4.68
Military Museum Fund	154	539	\$3.50	16,041	54,951	\$3.43
Subtotal	387,433	\$2,337,455	\$6.03	420,000	\$ 2,610,264	\$6.21
Seniors Special Fund	4,999	59,961	\$11.99	5,299	63,664	\$12.01
Total	410,045	\$2,513,643	\$6.13	425,318	\$ 2,674,038	\$6.29

*The data presented in this table include all types of returns, but do not include administrative cost adjustment. Also, the data in this table were derived from FTB's tax return master file. The tax return master file includes data from all 1997 resident, part-year, and nonresident tax returns. Therefore, the data reflected herein differ from the sample data presented in Appendix B, Table 4A.

The amount of overpayments, before any voluntary contributions were made or any credits were applied to 1997 taxes, was \$3.6 billion on nearly 7.3 million returns.

Voluntary Contributions

Beginning in 1982, taxpayers were given the opportunity to make donations to the California Election Campaign Fund, via the state tax return.

Since 1982 many other special causes have been added to the state tax return, as reflected in the table shown above.

During 1998, legislation was enacted to extend the length of time the D.A.R.E. (Drug Abuse Resistance Education) fund may appear on the state tax return. See the "Legislation" portion of this report for more detail.

On January 1, 1997, the law that allowed donations to the California Election Campaign Fund on state tax returns expired. Any amounts that show up in the table are due to carryovers from prior years.

Of the remaining voluntary contributions on the state tax return, the highest contributions were to the Endangered Species Account of over \$568,000, and to the State Children's Trust Fund of more than \$444,000.

Refunds, Transfers and Balances Due

The number of refunds issued was 7.0 million, up from 6.8 million in 1997. The refund amount totaled nearly \$2.9 billion, an increase of 3.6

percent from the amount refunded in 1996. The average refund issued was \$411 per refund return.

Transfers of overpayments to the 1998 taxable year totaled \$736 million on nearly 380,000 1997 returns compared to \$730 million on 379,000 returns for 1996 that were transferred to 1997.

The number of balance due returns for 1997 was just under 3.7 million compared to 3.4 million in 1996, an increase of 6.3 percent. Balances due for 1997 totaled almost \$3.4 billion compared to \$2.5 billion in 1996, a 36.0 percent increase.

Personal Income Tax: 1987-1997 Returns with Expanded Income¹ of \$200,000 or More

Taxable Year	Total Returns	Nontaxed Returns	Percent of Total
1997	233,417	579	0.2
1996	191,758	510	0.3
1995	161,493	262	0.2
1994	140,425	326	0.2
1993	130,807	254	0.2
1992	129,722	117	0.1
1991	121,695	135	0.1
1990	126,543	167	0.1
1989 *	119,926	171	0.1
1988 *	111,112	258	0.2
1987	81,644	266	0.3

¹ Expanded income is adjusted gross income plus tax preference income less investment expenses.

* Based on adjusted gross income figures, expanded income figures not available.

High Income Returns

For 1997, 233,417 return filers reported income of \$200,000 or more, of which 579 or 0.2 percent had no net tax liability. This represents an increase of 13.5 percent in the number of untaxed high income taxpayers over 1996. The Los

Angeles Revitalization Zone Credit was the greatest contributor to tax reductions for these high-income return filers. The addition of the Manufacturer's Investment Credit also contributed heavily to tax reductions for this category of taxpayers.

Personal Income Tax: Largest Deduction or Credit on 1997 Nontaxed High Income Returns¹

Item	Number of Returns	Percent of Total ²
LA RV Zone Credit	232	40.0
Manufacturer's Investment Credit	72	12.5
E Z Hire, Sales, Use Tax Credit	41	7.0
Miscellaneous Deductions	34	5.9
Prior Year Minimum Tax Credit	33	5.7
Research And Development Credit	30	5.1
Casualty Loss	26	4.6
Other State Tax Credit	23	4.0
Contribution Carryover	14	2.5
Mortgage Interest Expense	12	2.1
Cash Contributions	10	1.7
Investment Interest	10	1.7
Medical Expense Allowed	9	1.5
Non-Cash Contributions	7	1.1
Solar Energy Credit	7	1.1
Residential Rental & Farm Sales Credit	5	0.9
Expenses Allowed	.	.
Low Income Housing Credit	.	.
Recycling Equipment Credit	.	.
State Tax Refund	.	.
Commercial Solar	.	.
Unknown Credit	.	.
Total	579	100.0

¹ Returns with expanded income of \$200,000 or more.

² Totals may not add due to rounding.

* Statewide frequency data not shown for cells with less than 3 returns.

Bank and Corporation Tax

Introduction

The Bank and Corporation Program accounted for 10.2 percent of California's General Fund revenue. The program includes all banks and corporations incorporated or qualified to do business in California and those doing business in, or deriving income from California, but not incorporated or qualified to do business in California. All of these entities file returns on a single, domestic/worldwide combined or water's-edge combined basis. For the 1997 income year, 443,757 California banks and corporations (not including exempt organizations) filed returns and paid more than \$5.2 billion in tax. This represents a 6.6 percent increase in the tax from 1996.

Data Sources

Data appearing in the text portion of this report and the Bank and Corporation Appendix are based on a stratified random sample of corporate tax returns. The sample includes all banks and corporation returns with state net income or loss greater than \$5 million, all returns reporting total receipts or assets of \$50 million or more, and a stratified random selection of approximately 2 percent of all other corporations with state net income or loss of less than \$5 million.

The 1997 sample included 5,853 large banks and corporations and 8,068 other banks and corporations. The tables in this section and in the statistical appendix provide summary statistics for all banks and corporations.

Taxation of Banks and Corporations

A corporation is a separate entity for tax purposes, even though it is owned and controlled by individuals or other entities. Corporations doing business or incorporated in California must pay a franchise tax equal to the greater of the minimum franchise tax of \$800 or an amount measured by their net income multiplied by the current tax rate.

However, beginning in 1997, the minimum tax for qualified new corporations with less than \$1 million in gross receipts and an estimated first year tax liability of \$800 or less is \$600.

Other corporations deriving income from California sources, but not sufficiently present to be classified as doing business in California, must pay income tax on California source income using the same rate as the franchise tax rate.

Most California banks and corporations file Form 100, Corporation Franchise or Income Tax Return. However, S corporations file Form 100S. Exempt organizations file Forms 199, 109 and/or 100, depending on each organization's circumstances.

Returns Filed

The total number of bank and corporation returns filed was 443,757, a 3.0 percent increase over the previous year. Of those returns filed for 1997, 1.8 percent had state net income that exceeded \$1 million (see Appendix C, Table 2). These corporations accounted for 82.7 percent of the total taxes paid by all corporations. Corporations

Bank and Corporation Tax: Net Income, Adjustments and Taxes*

Item	1996		1997		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Total Income	393,295	\$ 4,260,598,328	402,352	\$ 4,288,820,919	0.7
Deductions	412,068	3,750,061,660	422,943	3,726,376,905	-0.6
Net Income (Before State Adjustments)	404,118	\$ 510,536,668	417,495	\$ 562,444,013	10.2
State Adjustments					
Additions	414,094	201,285,532	423,884	234,927,005	16.7
Subtractions	184,785	272,709,715	192,112	301,631,683	10.6
Net Income (After State Adjustments)	413,306	\$ 439,112,485	423,717	\$ 495,739,335	12.9
State Net Income					
Nonapportioning Corporations	395,635	\$ 7,795,989	404,322	\$ 12,141,362	55.7
Apportioning Corporations	35,161	39,468,199	39,435	42,025,795	6.5
Total State Net Income	430,796	\$ 47,264,188	443,757	\$ 54,167,157	14.6
Taxable Loss	179,059	28,725,061	181,564	29,538,409	2.8
Taxable Profit	251,737	75,989,249	262,193	83,705,566	10.2
Net Operating Loss**	75,772	\$ 5,192,192	71,047	\$ 5,864,342	12.9
Taxable Income	430,796	\$ 42,071,996	443,757	\$ 48,302,815	14.8
Tax	430,796	\$ 5,691,795	443,757	\$ 5,985,217	5.2
Tax Credits	8,998	907,708	9,348	864,431	-4.8
Alternative Minimum Tax	2,651	92,306	2,856	71,098	-23.0
Built-in Gains Tax/Excess Net Passive Income Tax and Other Adjustments	428	5,274	239	11,642	120.7
Total Tax Liability	430,796	\$ 4,881,666	443,757	\$ 5,203,526	6.6
Estimated Tax Payments	322,348	\$ 4,695,463	326,971	\$ 5,014,544	6.8
Other Prepayments	66,990	\$ 1,372,262	68,672	\$ 1,489,932	8.6
Final Payments	157,421	\$ 1,011,150	167,753	\$ 1,127,488	11.5
Overpayments	84,129	\$ 2,197,209	88,267	\$ 2,428,219	10.5

* Totals may not add due to rounding.

** Includes the deduction allowed to S corporations for built-in gains and passive investment income under Revenue and Taxation Code Section 23802(e). These items of income are separately taxed at the C corporation rate rather than the S corporation rate.

with less than \$25,000 in state net income comprised 74.0 percent of all returns filed, yet accounted for only 5.6 percent of taxes paid. Corporations with negative income accounted for 35.3 percent of the total returns filed, reporting \$29.5 billion in losses, an increase of 2.8 percent from 1996.

S Corporations

Certain corporations, defined in part as those with no more than 35 shareholders, may elect federal S corporation status. The benefits of such an election are the limited liability of a corporation and tax advantages similar to those enjoyed by a

*Bank and Corporation Tax: Sources of Income**

	1996		1997		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Gross Receipts	347,795	\$ 14,571,470,676	358,333	\$ 16,958,303,308	16.4
Less Cost of Goods Sold	203,172	\$ 12,087,556,179	212,355	\$ 14,192,740,482	17.4
Gross Profit	348,456	\$ 2,483,914,497	359,179	\$ 2,765,562,826	11.3
Dividends	29,926	218,327,750	33,854	196,501,060	-10.0
Interest on Obligations	64,812	67,432,848	70,280	46,605,110	-30.9
Other Interest	155,796	779,205,594	152,516	591,715,139	-24.1
Gross Rents	24,864	95,968,175	25,808	104,059,812	8.4
Gross Royalties	4,960	55,536,925	4,814	70,062,288	26.2
Capital Gain (Loss)	18,657	43,722,252	23,046	72,140,515	65.0
Ordinary Gain (Loss)	53,623	22,249,474	52,195	29,195,340	31.2
Net Gain (Loss)	24,552	5,284,660	26,246	6,157,810	16.5
Other Income	158,149	476,720,713	158,964	399,025,686	-16.3
Net Income from Rental					
Real Estate	11,431	251,954	10,499	444,000	76.2
Net Income from Other					
Rental Activity	1,673	252,324	1,553	63,604	-74.8
Other Portfolio Income	857	90,141	847	94,612	5.0
Miscellaneous	1,117	11,641,021	1,363	7,193,117	-38.2
Total Income	393,295	\$ 4,260,598,328	402,352	\$ 4,288,820,919	0.7

* Totals may not add due to rounding.

partnership. For California, S corporations must pay a corporate tax of 1.5 percent, which may not be less than the minimum franchise tax of \$800. However, beginning in 1997, the minimum tax for qualified new corporations with less than \$1 million in gross receipts and an estimated first year tax liability of \$800 or less is \$600. Income is also "passed through" to the individual shareholders and is taxable to them.

California corporations that elect federal S corporation status are deemed to have made a California S election on the same date as the

federal S election, unless they elect C corporation (regular taxable corporation) status for California. The federal S election, as well as any California elections to be treated as a C corporation or to return to S corporation status, must be reported to the Franchise Tax Board using form FTB 3560, S Corporation Election or Termination/Revocation.

S corporations must file Form 100S, California S Corporation Franchise or Income Tax Return. If the S corporation has any nonresident shareholders or fiduciaries, it must include with the return the consents of the nonresidents to be

subject to the jurisdiction of the State of California to tax their pro rata share of S corporation income attributable to California sources. Failure to attach such consents may cause FTB to revoke the S corporation status.

For the 1997 income year, 142,633 corporations filed as S corporations, an increase of 13.5 percent over 1996, and paid a total tax of \$350.0 million, an increase of 13.3 percent from 1996. Appendix C, Table 6 contains additional data about S corporations.

Exempt Organizations

Certain organizations, both incorporated and unincorporated, are exempt from corporate tax. These exempt organizations are organized and operated for nonprofit purposes and have been granted exempt status under the law. They include churches, charitable and educational organizations, civic leagues, social clubs, fraternal societies and others.

Churches or religious orders and organizations with gross receipts normally less than \$25,000 are not required to file returns. However, other private foundations are required to file returns even if gross receipts are less than \$25,000.

Those organizations required to file must file one or more of the following: Form 199, Exempt Organization Annual Information Statement or Return; Form 100, California Franchise or Income Tax Return; or Form 109, Exempt Organization Business Income Tax Return. For 1997, based on the return processing master file, there were a total of

139,216 active exempt organizations, of which 74,491 filed returns.

Accounting Periods

Banks and corporations file returns on either a calendar or fiscal-year basis. All returns are due no later than two-and-a-half months after the accounting period ends. FTB automatically grants filing date extensions for seven months. For the 1997 income year, 63.0 percent of corporations reporting state net income filed returns with an accounting period ending December 31 and 7.1 percent filed with an accounting period ending June 30 (see Appendix C, Table 4).

Income and Deductions

Most corporations doing business in California report income and deductions on a domestic basis. If they operate internationally and have not elected to file on a water's-edge basis, they file on a worldwide basis. Reported income is then apportioned to California or elsewhere.

Corporations reported almost \$4.3 trillion in total income for 1997. This amount is a combination of gross receipts (\$17.0 trillion) less the cost of goods sold (\$14.2 trillion) plus other income. Other income, which totaled over \$1.5 trillion, includes dividends, interest, rents, royalties, capital gains and other miscellaneous items.

Total deductible expenses were just over \$3.7 trillion for 1997. The largest single expense was for the category of "other deductions" at \$1.2 trillion, followed by "salaries and wages" at \$802.0 billion and "interest" at \$623.3 billion.

*Bank and Corporation Tax: Deductions by Type**

Item	1996		1997		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	238,173	\$ 86,510,056	242,567	\$ 86,058,429	-0.5
Salaries and Wages	238,559	755,796,908	239,436	801,985,887	6.1
Repairs	240,608	58,553,057	242,221	57,945,267	-1.0
Bad Debts	74,541	102,528,481	76,933	57,015,567	-44.4
Rents	270,866	125,056,576	284,023	136,183,094	8.9
Taxes	398,427	155,973,385	402,888	173,023,818	10.9
Interest	228,403	755,982,011	236,277	623,321,657	-17.5
Contributions	91,337	5,008,114	96,453	5,846,387	16.7
Depreciation/Amortization	304,927	267,607,459	307,011	289,446,900	8.2
Depletion	1,180	5,486,713	1,257	5,441,935	-0.8
Advertising	217,760	123,919,219	218,078	140,887,448	13.7
Pension/Profit Sharing Plans	74,644	36,633,829	82,036	38,883,212	6.1
Employee Benefit Plans	116,811	94,005,291	120,144	94,073,038	0.1
Other Deductions	408,480	1,170,626,076	421,220	1,210,673,070	3.4
Recovery Property	29,881	209,715	30,843	260,219	24.1
Portfolio Income	2,207	65,818	2,768	76,298	15.9
Interest on Investment Debts	2,265	121,904	1,707	192,698	58.1
Miscellaneous Deductions	2,184	5,977,048	1,475	5,061,981	-15.3
Total Returns with Deductions	412,068	\$ 3,750,061,660	422,943	\$ 3,726,376,905	-0.6

* Totals may not add due to rounding.

The "other deductions" category includes unallocated expenses, deductions for administrative expenses, sales discounts, travel and entertainment expenses, and losses resulting from theft, fire, storm, etc.

California corporations may report federal income and deductions on their California return. However, certain adjustments must be made to reflect differences between federal and California tax laws. Typical California adjustments include the disallowance of the federal deduction for taxes on or measured by income, the inclusion of interest received on government obligations (except for corporations subject to only the income tax), the exclusion of intercompany dividends to the extent

they were paid from unitary companies that were included in a combined report, and the exclusion of dividends paid out of income previously subject to California corporate franchise or income tax.

Unitary Method

The phrase "income attributable to California" refers to situations in which a corporation does business both within and outside of California and its operations outside of California are "unitary" with the business activity within California. This connection can take several forms that convey a high degree of interdependence between operations, such as centralized decision making, purchasing, selling, accounting and financing. In such cases, California's share of total income is determined

*Bank and Corporation Tax: Apportionment Formula**

Item	1996 Income Year		1997 Income Year		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	36,072	\$ 6,309,085,006	40,717	\$ 8,741,123,954	38.5
Within California	26,201	\$ 710,651,884	30,943	\$ 853,151,402	20.1
Statewide Average Property Factor		11.3%		9.8%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	34,787	\$ 1,229,309,706	37,524	\$ 1,631,119,214	32.7
Within California	25,852	\$ 159,011,261	29,167	\$ 181,028,592	13.8
Statewide Average Payroll Factor		12.9%		11.1%	
Total Sales					
Within and Outside of California	38,221	\$ 10,077,812,521	41,803	\$ 14,060,531,229	39.5
Within California	32,209	\$ 867,084,100	36,098	\$ 1,077,243,518	24.2
Statewide Average Sales Factor		8.6%		7.7%	
Overall Average Apportionment Factor	40,622	10.4%	44,696	9.0%	

* Excludes banks and other financial corporation returns.

by application of a formula that is based on three factors: property, payroll, and sales.

Beginning in 1993, legislation was enacted that requires the use of a "double weighted" sales factor. Generally, once the apportionment factors have been determined, the average is applied in determining the income attributable to California.

Apportionment of Income

Corporations that are doing business both within and outside of California are required to file Schedule R, Apportionment and Allocation of Income. Nonbusiness income (attributable to transactions not considered to be an integral part of the regular business operation) from intangible property is generally allocated entirely to the state of commercial domicile. Nonbusiness income from tangible property is allocated to the state where the property is physically located. The sum of the applicable

nonbusiness income items and business income attributable to California by the apportionment formula constitutes the amount of a corporation's entire net income subject to tax. For 1997 there were 44,696 corporations with apportioned multistate and/or multinational activity that resulted in \$42.0 billion in state net income.

The apportionment formula (property, payroll and double weighted sales) is applied to the total business income to determine the portion taxable in California. For each factor, the ratio of the amount within California to the total amount within and outside of California is calculated. The average of the factors constitutes the apportionment percentage.

California property valuation totaled \$853 billion (excluding banks and other financial corporations) for all apportioning corporations, representing 9.8 percent of the total property

Bank and Corporation Tax: Apportionment* of State Net Income**

Item	1996		1997		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Net Income (After State Adjustments)	40,622	\$ 430,410,771	44,696	\$ 458,473,865	6.5
Nonbusiness Income/Loss :					
Dividends	1,050	\$ 4,708,759	1,253	\$ 6,594,559	40.0
Interest	5,250	2,413,740	3,741	3,034,334	25.7
Property Rental Income/Loss	1,264	183,924	1,225	127,094	-30.9
Royalties	480	267,687	306	449,996	68.1
Gain/Loss from Sale of Assets	1,465	4,893,760	1,603	8,464,272	73.0
Partnership Income/Loss	1,013	1,392,333	1,090	2,267,446	62.9
Miscellaneous	850	989,534	1,157	1,347,035	36.1
Total Nonbusiness Income/Loss	6,701	\$ 14,849,737	6,067	\$ 22,284,736	50.1
Balance of Net Income	40,622	\$ 415,561,034	44,696	\$ 436,189,129	5.0
Plus Interest Offset	3,581	2,155,812	2,839	2,173,433	0.8
Total Business Income	40,622	\$ 417,716,846	44,696	\$ 438,362,562	4.9
Apportioned Business Income/Loss					
Attributable to California	34,585	\$ 39,013,971	38,778	\$ 41,296,223	5.8
Nonbusiness Income/Loss Wholly					
Attributable to California					
Dividends	179	\$ 59,499	329	\$ 111,655	87.7
Interest	1,918	116,587	1,527	204,207	75.2
Property Rental Income/Loss	435	-27,852	1,060	10,592	138.0
Royalties	16	804	10	86	-89.3
Gain/Loss from Sale of Assets	713	149,704	742	310,636	107.5
Partnership Income/Loss	912	84,147	642	87,366	3.8
Miscellaneous Income/Loss	433	99,496	2,214	147,594	48.3
Subtotal	35,161	\$ 39,496,356	39,435	\$ 42,168,359	6.8
Minus Interest Offset	1,116	60,364	890	129,701	114.9
Balance of Net Income	35,161	\$ 39,435,992	39,435	\$ 42,038,658	6.6
Contribution Adjustment	3,229	32,207	3,473	-12,863	-139.9
Total State Net Income					
(After Apportionment)	35,161	\$ 39,468,199	39,435	\$ 42,025,795	6.5
Taxable Loss	9,924	\$ 12,347,887	12,582	\$ 14,927,142	20.9
Taxable Profit	25,237	\$ 51,816,086	26,853	\$ 56,952,937	9.9

* Includes apportioning corporations reporting net income, net loss, or no income.

** Totals may not add due to rounding.

value for apportioning corporations. California wages and salaries amounted to \$181 billion, or 11.1 percent of the total payroll. California sales amounted to \$1.1 trillion or 7.7 percent of the total sales. The net effect of the factors for corporations was an average apportionment of 9.0 percent of unitary income to California. This compares to 10.4 percent in 1996.

Tax Rates and Minimum Tax

For 1997, the franchise tax rate and the income tax rate for all corporations other than S corporations was 8.84 percent. For S corporations the tax rate was 1.5 percent. Banks and financial corporations were required to pay an additional in-lieu tax of 2.0 percent. This in-lieu tax is imposed to adjust for exemptions from certain local levies that are allowed to banks and financial corporations. Thus, the composite tax rate was 3.5 percent for financial S corporations and 10.84 percent for banks and other financial corporations not electing S corporation status.

All banks and corporations (including S corporations, financial corporations and real estate mortgage investment conduits (REMICs)) that were subject to the franchise tax were required to pay at least the minimum franchise tax of \$800. Beginning in 1997, a new exception to this rule was extended to qualified new corporations with less than \$1 million in gross receipts and an estimated first year tax liability of \$800 or less. For such corporations the minimum tax is \$600. Other pre-existing exceptions were qualified inactive gold and quicksilver mining corporations that were required to pay a minimum of \$25 and credit unions with less than \$25,000 in gross receipts that were not required to pay the minimum tax.

Credits

The total amount of tax credits used by California corporations for 1997 was \$841 million, down from \$935 million in 1996. Most credits are limited during the computation of alternative minimum tax (AMT). The section below provides information about credit limitations created by AMT.

Appendix C, Table 5 presents a complete enumeration of various tax credits applied for 1997. Note that information presented in Table 5 was developed from the return processing master file and will differ from information presented elsewhere in the report that was developed from sample data. Of interest is the growing impact of tax credits on corporate tax liabilities and, in particular, the impact of the Research Credit at \$361 million and the Manufacturers' Investment Credit (MIC) at \$331 million.

Alternative Minimum Tax

Beginning with the 1988 income year, the preference tax was replaced by an alternative minimum tax (AMT). Each bank or corporation (except S corporations) and exempt organizations subject to tax on unrelated business income, whose taxable income plus adjustments and tax preference items total more than \$40,000, may owe AMT. To determine if AMT is due, corporations must calculate their alternative minimum taxable income (AMTI) by recomputing certain deductions and income items and by increasing regular taxable income by specified tax preference items. The tentative minimum tax (TMT) rate of 6.65 percent (banks and financial corporations must add the in-lieu tax of 2.0 percent to this amount) is applied to AMTI to

Bank and Corporation Tax: 1997 Income Limits for Minimum Tax

Type of Corporation	Pays Minimum Tax If Net Income Is Less Than
S Corporations	\$ 53,366
Financial S Corporations	22,871
Banks and Financial Corporations	7,385
All Other Corporations	9,055

determine TMT. If TMT is more than the regular tax, the corporation must pay AMT.

Most of California's tax credits are limited by TMT. This credit limitation applies to corporations even if they do not owe AMT. Certain credits may reduce the regular tax below TMT. Also, a few credits may reduce AMT.

In 1997, 2,856 corporations paid nearly \$71.1 million in AMT.

Total Tax Liability

For income years ending in 1997, the amount of total tax from bank and corporation taxpayers was over \$5.2 billion, which was an increase of 6.6 percent over 1996. Of the \$5.2 billion in total tax, the manufacturing sector accounted for over \$1.6 billion in tax for income years ending in 1997. This, the largest portion of taxes paid, represents 30.8 percent of total corporate tax liability but represents only 46,559 corporate tax returns, or 10.5 percent of the total number of corporate tax returns filed. The finance, insurance and real estate industry accounted for nearly \$1.3 billion in tax, representing 24.5 percent of total corporate tax liability, and 71,311 corporate tax returns, representing 16.1 percent of corporate returns filed. The next highest amounts of tax were

generated by the trade industry and the services sector. The trade industry accounted for more than \$0.9 billion in tax, representing 17.7 percent of total tax liability, and 92,025 corporate tax returns, representing 20.7 percent of returns filed. The services sector accounted for nearly \$0.7 billion in tax, representing 12.8 percent of total tax and 180,103 returns, or 40.6 percent of the corporate tax returns filed.

Estimated Tax

Corporations are required to pay their tax on a current basis through estimated tax payments for the privilege of exercising their franchise to do business in California. Corporations pay the estimated tax in quarterly installments during the income year. For corporations subject to the franchise tax, the first quarterly installment must be at least the minimum franchise tax of \$800, with the exception of qualified new corporations mentioned earlier.

Corporations paid \$5.0 billion in 1997 estimated tax payments compared to \$4.7 billion in 1996 estimated tax payments, a 6.8 percent increase.

Overpayments and Final Payments

Approximately 86,267 corporations had overpayments for a total of over \$2.4 billion, a

10.5 percent increase in the amount of overpayments from the prior year. These overpayments were either applied to the estimated tax for the following year, applied to another income year's liability, or refunded.

In addition, approximately 167,753 corporations made final payments of \$1.1 billion, an increase in final payments of 11.5 percent over the previous year.

Homeowner and Renter Assistance

Introduction

Since 1968, California has provided relief to senior citizens in the form of property tax assistance. Legislation effective for the 1972 program reduced the minimum age requirement from 65 years to 62 years. In 1977 the program was extended to renters and was based on a property tax equivalent amount estimated to be paid by renters. Beginning in 1979, eligibility for totally disabled homeowners and renters, regardless of age, was added to the program.

Program Summary

The assistance amount represents a partial reimbursement of the previous fiscal year's residential property taxes on personal residences paid directly by homeowners and indirectly by renters. For renters, a payment of \$250 in property tax is assumed. To be eligible for assistance, the claimant's household income from all sources for the prior calendar year cannot exceed \$13,200.

Relief for homeowners and renters is based on a certain percentage of the property tax or the tax equivalent for renters. This percentage varies inversely to the applicants' income levels and ranges from 4 percent to 96 percent. The income measurement used is household income, which consists of adjusted gross income (as computed for tax purposes) increased by nontaxable income including Social Security, public assistance, pensions and annuities (not otherwise taxable), unemployment compensation, tax-exempt interest, life insurance proceeds, gifts in excess of \$300 and worker's compensation payments.

Claimants may file for assistance after May 15 and through August 31. However, the Franchise Tax Board may accept claims through June 30 of the year following that for which assistance is claimed. To claim assistance, homeowners must file Form 9000, Homeowner Assistance Claim,

and renters must file Form 9000R, Renter Assistance Claim.

During 1998, 131,564 qualified homeowners and renters received \$11.4 million in residential property tax assistance through the program. This represented a 13.8 percent decrease in assistance paid and a 11.6 percent decrease in the number of claimants from the previous year. For those receiving assistance, the average household income was \$7,962. The average assistance payment for 1998 was \$87 versus \$89 in 1997.

Homeowner Assistance

Homeowners filed 9.5 percent of the claims and received \$1.0 million through the assistance program, representing 8.8 percent of the total amount paid. For those receiving assistance, the average household income for homeowners was \$8,803. The average assistance was \$81.

Those homeowners with income of \$5,000 and below accounted for 2.7 percent of homeowner claimants and 8.8 percent of the total amount of homeowner assistance (Appendix D, Table 2). Those with incomes of less than \$10,000 accounted for 74.0 percent of homeowner claimants and 92.5 percent of the total amount of homeowner assistance.

Social Security income accounted for 74.9 percent of all homeowners' household income reported (see Appendix D, Table 4). Public

assistance accounted for 12.1 percent, interest and dividends for 5.5 percent, and pensions and annuities for 5.2 percent of household income. The remaining portion of homeowners' household income consisted of net rental income, net business income and other miscellaneous income.

Renter Assistance

Renters made up the majority of the program participants by filing 90.5 percent of all claims. Renters received \$10.4 million through the assistance program, representing 91.2 percent of the total amount paid. The average household income of renters was \$7,874. The average assistance was \$87.

Renters with income of \$5,000 and below accounted for 4.8 percent of renter claimants and 12.2 percent of total amount of renter assistance (Appendix D, Table 6). Those with income of less than \$10,000 accounted for 93.4 percent of renter claimants and 98.6 percent of total amount of renter assistance.

Social Security income accounted for 37.3 percent of all renters' household income (see Appendix D, Table 8). Public assistance accounted for 57.6 percent, pensions and annuities for 2.2 percent, and interest and dividends for 0.9 percent of household income. The remaining portion of renters' household income consisted of net rental income, net business income and other miscellaneous income.

Homeowner and Renter Assistance: 1998 Claims

	Number of Claimants	Percent of Total	Percent Change from Prior Year	Total Household Income (Thousands)	Average Household Income	Total Assistance Paid (Thousands)	Percent of Total	Percent Change from Prior Year	Average Assistance	Total Property Taxes (Thousands)
Homeowner										
Senior Citizens	11,297	8.6		\$ 100,049	\$ 8,856	\$ 890	7.8		\$ 79	\$ 5,453
Disabled	1,151	0.9		9,530	8,280	119	1.0		103	731
Subtotal	12,448	9.5	-22.4	\$ 109,579	\$ 8,803	\$ 1,009	8.8	-24.0	\$ 81	\$ 6,184
Renter*										
Senior Citizens	72,196	54.9		\$ 570,969	\$ 7,909	\$ 6,291	55.1		\$ 87	\$ 18,049
Disabled	46,920	35.7		366,906	7,820	4,126	36.1		88	11,730
Subtotal	119,116	90.5	-10.3	\$ 937,875	\$ 7,874	\$ 10,417	91.2	-12.7	\$ 87	\$ 29,779
Total	131,564	100.0	-11.6	\$ 1,047,454	\$ 7,962	\$ 11,426	100.0	-13.8	\$ 87	\$ 35,963

* The statutory property tax equivalent for renters is \$250.

Personal Income Tax and Bank and Corporation Tax Law Changes

The following significant legislation was enacted in 1998. This section describes each bill as it affects various portions of the Revenue and Taxation Code administered by the Franchise Tax Board.

References to R&TC are to the Revenue and Taxation Code. References to PITL are to the Personal Income Tax Law. References to B&CTL are to the Bank and Corporation Tax Law. References to the AFITL are to the Administration of Franchise and Income Tax Law. References to IRC are to the Internal Revenue Code.

Unless otherwise stated, all legislation was effective for taxable or income years beginning on or after January 1, 1998.

Local Agency Military Base Recovery Areas

AB 3 (Chapter 1012)

Under the Government Code, this act allowed Trade and Commerce Agency to designate three additional Local Agency Military Base Recovery Areas (LAMBRAs) anywhere in this state.

Under the R&TC, this act made the following changes:

- Deleted the January 1, 2003, sunset date from the LAMBRA tax incentives and instead tied the qualified use of the incentives to the designation period of the LAMBRA, thereby making the LAMBRA tax incentives more like the enterprise zone tax incentives and ensuring that the incentives do not expire before the designation.
- Changed the hiring credit definition of "qualified disadvantaged individual."
- Increased the amount of the allowable business expense deduction to the same amount as that allowed for the enterprise zone business expense deduction.

This act applied to taxable or income years beginning on or after January 1, 1999.

Substandard Housing Includes Occupied and Unoccupied Dwellings/Prohibit Deductions

AB 80 (Chapter 646)

Under the PITL and the B&CTL, this act added unoccupied or abandoned dwellings to the definition of "substandard housing" for which related deductions may be disallowed.

Low-Income Housing Credit Allocation Limit

AB 168 (Chapter 09)

This act increased the maximum aggregate low-income housing credit dollar amount allocated annually by the California Tax Credit Allocation Committee from \$35 million to \$50 million, for 1998 and 1999 calendar years.

This act was operative for the 1998 and 1999 taxable and income years.

Limited Liability Partnerships/Architecture

AB 469 (Chapter 504)

This act added limited liability partnership (LLP) to the definition of "person" in the Business and Professions Code pertaining to architects.

This act includes, but only until January 1, 2002, "the practice of architecture" in the definition of "professional limited liability

partnership services" in the Corporations Code. This act also required registered or foreign LLPs to provide security for certain claims against them.

This act was effective January 1, 1999.

Partnership In Taxpayer Definition

AB 510 (Chapter 49)

This act amended various sections of the PITL, AFITL, and B&CTL to remove or alter language referring to taxpayers or partnerships so it is clear that a partnership is included within the term "taxpayer."

This act was effective for taxable and income years beginning on or after January 1, 1999.

BOE Taxpayers' Bill of Rights

AB 821 (Chapter 612)

Under the Government Code, this act provided that payments, applications, tax returns or claims for credit or refund sent through a "bona fide commercial delivery service" would be deemed as timely made or filed if sent before the specified due date.

Child Support Compliance Act of 1998

AB 1396 (Chapter 899)

Under this act, all written contracts in excess of \$100,000 entered into by state agencies, including the FTB, must contain an acknowledgment by the contractor (vendor) that to the best of its knowledge it is complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the Employment Development Department.

This act was effective on January 1, 1999.

Conformity/Education Loan Interest Deduction/ Higher Education Affordability Act

AB 1613 (Chapter 792)

This act conformed California law to the federal deduction for interest on certain education loans and to the modifications and the clarifications of the rules relating to qualified state tuition programs contained in the federal 1997 Taxpayer Relief Act (Public Law 105-34).

California Internet Tax Freedom Act

AB 1614 (Chapter 351)

This act enacted the "California Internet Tax Freedom Act," prohibiting, with specified exceptions, any city, county, or city and county from imposing, assessing or attempting to collect taxes relating to Internet access and Online Computer Services.

This act was effective January 1, 1999. This act specified that the California Internet Tax Freedom Act will become inoperative three years from the its effective date.

Partnerships and Limited Liability Companies Return Due Date

AB 1694 (Chapter 80)

This act clarified the due date of the returns for partnerships and limited liability companies (LLCs) as on or before the 15th day of the fourth month following the close of their taxable or income year.

This act also clarified that the department may suspend any LLC not classified as a corporation for California tax purposes. This act also made nonsubstantive technical changes.

This act was effective January 1, 1999.

D.A.R.E. Fund/Extends Repeal

AB 1733 (Chapter 654)

Under the AFITL, this act extended the operation of the California Drug Abuse Resistance Education Fund to January 1, 2004.

This act applied to taxable years beginning on or after January 1, 1999.

FTB Representatives Participate On Electronic Recordation Task Force

AB 1906 (Chapter 463)

This act required that the California Attorney General shall appoint an Electronic Recordation Task Force which would consist of voluntary representatives from governmental agencies and industry groups. Also, this act provided that notices of federal tax liens may be filed, recorded and indexed by electronic or magnetic means.

This act was effective January 1, 1999.

Suspended Corporations/Fines For Transacting Business

AB 1950 (Chapter 856)

This act, among other things, precluded an insurer of a suspended corporation from being prosecuted by the FTB in a misdemeanor action if it defends an insured suspended corporation client in a civil action relating to the insurer's responsibilities to defend and indemnify the insured.

This act was effective January 1, 1999.

State Agencies Required to Offer Ethics Training

AB 2179 (Chapter 364)

This act required that each state agency offer an orientation course on the relevant ethics statutes and regulations that govern the official conduct of state officials. This act also required that certain agency members, officers and employees attend the orientation course as specified.

This act was effective January 1, 1999.

Emergency Food Assistance Program Fund/California Mexican American Veterans' Memorial

AB 2366 (Chapter 818)

Under the AFITL, this act allowed taxpayers to make a voluntary contribution on their personal income tax returns to the Emergency Food Assistance Program Fund.

This act also allowed taxpayers to make a voluntary contribution on their 1998 personal income tax returns, filed in 1999, to the California Mexican American Veterans' Memorial Beautification and Enhancement Account.

This act applies to taxable years beginning on or after January 1, 1998, and is repealed on January 1, 2004.

Disaster Loss Deduction/February 1998 Storms or Flooding

AB 2456 (Chapter 749)

Under the PITL and the B&CTL, this act allowed special disaster treatment of losses sustained as a

result of storms or flooding or any other related casualty that occurred during February 1998 in any county in this state that was declared a disaster.

This special disaster treatment of losses applied to the taxable or income year of the loss, which may be 1997 or 1998, depending on whether the taxpayer is a fiscal or calendar year filer.

Budget Trailer Bill/Conformity Act of 1998

AB 2797 (Chapter 322)

This act amended the existing renter's credit to allow a credit amount of \$120 for married filing joint returns, heads of household and surviving spouses if adjusted gross income is \$50,000 or less, and \$60 for other individuals (single or married filing separate) if adjusted gross income is \$25,000 or less. This act made the renter's credit nonrefundable. This act also required the FTB to recompute the adjusted gross income amounts annually for inflation.

This act adjusted for inflation, from 1977 to present and then annually from 1998, the household income amounts used to determine eligibility and the amount of assistance for claimants of the Homeowner and Renter Assistance Program.

This act increased the dependent exemption credit from \$120 to \$253 in 1998, from \$222 to \$227 in 1999, and indexed for inflation thereafter.

This act created a wage credit and property credit for the Joint Strike Fighter (JSF) program. These credits apply to taxpayers under initial contract or subcontract to manufacture property for ultimate use in such a program.

This act conformed California tax law to the IRC as of January 1, 1998, unless a specific provision provides otherwise.

This act waived the estimated tax penalty for the 1997 or 1998 taxable or income year to the extent the underpayment was created or increased by any of its provisions.

Omnibus Tax Measure

AB 2798 (Chapter 323)

Under the Government Code, this act modified the designation period and size of enterprise zones that meet specific criteria and provided that Trade and Commerce Agency may audit enterprise zone programs and determine a result of superior, pass, or fail and may dedesignate failing programs. Under the R&TC, this act (A) modified income apportionment for most economic development area tax incentives, (B) changed the criteria in the targeted tax area hiring credit definition of "qualified employee," and (C) expanded the definition of qualified property for the enterprise zone sales or use tax credit.

This act revised the state alternative incremental Research and Development credit by modifying the formula to 80 percent of the federal alternative incremental credit rate. Also, this act technically corrected a reference in the state research credit to a federal code section.

This act extended the sunset date of the Employer Child Care Program and the Employer Child Care Contribution credits from taxable or income years beginning before January 1, 1998, to years beginning before January 1, 2003.

This act extended the Manufacturers' Investment Credit to manufacturers of custom or prepackaged computer software (involved in activities described in Standard Industrial Classification codes 7371 to 7373).

This act increased the deduction percentage of self-employed health insurance costs from 25 percent to 40 percent, operative for tax years beginning on or after January 1, 1999. AB 2797 increased the percentage to 40 percent for 1998 only.

For income years beginning on or after January 1, 1999, this act reduced the minimum franchise tax for qualified new corporations, as defined, from \$600 to \$300 for the first income year and to \$500 for the second income year.

This act generally applied to taxable or income years beginning on or after January 1, 1998. The self-employed health insurance and minimum franchise tax provisions applied as of January 1, 1999.

LARZ NOL/Cease Operative Date/Economic Development Areas/Employer Hiring Credit/NOL Separate Code Sections

AB 2809 (Chapter 1039)

This act corrected a chaptering error by reinstating the December 1, 1998, sunset date of the Los Angeles Revitalization Zone (LARZ) net operating loss (NOL) as enacted by AB 18 (Stats. 1993, Ch. 18). Additionally, to prevent future chaptering problems with the various economic development area NOL provisions, this act placed each economic development area NOL provision into a separate code section,

rather than in a subdivision of the same code section.

The LARZ net operating loss provision applies to taxable or income years ending after December 31, 1997, to ensure that the change applies to all 1997 fiscal year taxpayers. Dividing the NOL provisions into separate code sections applies to taxable or income years beginning on or after January 1, 1998.

This act also made the following changes to the economic development area hiring credits:

- **Credit Percentage:** Clarified that the reemployment of seasonal employees shall not constitute commencement of such employment. Instead, these employees are considered continuously employed for purposes of the credit computation. This clarification is declarative of existing law and, thus, applies to all taxable or income years from the effective date of the hiring credits.
- **Recapture:** Provided that the recapture rules apply to credits taken for wages paid to any seasonal employee who is not rehired in the applicable subsequent seasons. Also, defined "seasonal employment." This provision applied to taxable or income years beginning on or after January 1, 1998.

Golden State Scholarshare Trust

AB 2812 (Chapter 954)

Under the Education Code and the R&TC, this act made numerous technical changes to the Golden State Scholarshare Trust Act.

This act provided for an appropriation and, therefore, was effective upon enactment.

California Public Records Act

SB 143 (Chapter 620)

This act made changes to the California Public Records Act including providing for public inspection and copying of public records within specified time periods. This act provided that an agency withholding disclosure of a record shall provide the reason in writing.

This act was effective January 1, 1999.

Farmworker Housing Credit/Based on Eligible Costs

SB 302 (Chapter 371)

Under the PITL and the B&CTL, this act redefined the basis for the Farmworker Housing Credits as "eligible costs." Eligible costs include, but are not limited to, improvements to ensure compliance with laws governing access for persons with disabilities and costs related to reducing utility expenses. Eligible costs do not include land and those costs financed by grants and below market financing.

This act was effective January 1, 1999.

1997 Tax Law Clean-Up/Conformity to Certain Provisions of the 1997 TRA

SB 519 (Chapter 7)

This act conformed to several provisions of the federal Taxpayer Relief Act of 1997 and made technical clean-up corrections to various legislation passed in 1997. The changes made by this act were:

- Repealed the Alternative Minimum Tax installment method adjustment for farmers.
- Terminated suspense accounts for family farming corporations.
- Excluded survivor benefits of public safety officers killed in the line of duty from gross income.
- Permitted the use of appraisals prepared for federal disaster loss relief to establish the amount of disaster loss.
- Expanded the special treatment for the sale of livestock to livestock sold on account of weather-related conditions.
- Permitted the abatement of interest on underpayments by taxpayers in Presidentially declared disaster areas in 1997.
- Permitted an extension of 90 days for filing returns, making claims, filing suit, etc. as described in IRC Section 7508 for taxpayers in Presidentially-declared disaster areas.
- Simplified the taxation of earnings of Pre-Need Funeral Trusts by permitting a single annual trust return.
- Allowed individuals to rollover gain from the sale of California small business stock.
- Made modifications to the rules for real estate investment trusts, including the repeal of the 30 percent gross income test.
- Repealed the 30 percent gross income test or the "short-short rule" for Regulated Investment Companies.
- Clarified that the qualified Subchapter S subsidiary tax is subject to estimated tax payments.
- Cleaned up numerous 1997 provisions.
- Waived the estimated tax penalty for the 1997 or 1998 taxable or income year to the extent

the underpayment was created or increased by any provision of this bill.

This act contained several different operative dates, as it generally conformed each provision to the federal operative date.

FTB Return Information/Unauthorized Disclosure or Inspection/Misdemeanor

SB 1383 (Chapter 623)

This act amended the AFITL regarding unwarranted disclosure or use of tax information to include willful unauthorized inspection as an act punishable as a misdemeanor. The FTB would be required to notify the taxpayer of any known act described above, but only if certain criminal charges have been filed.

This act was effective January 1, 1999, and applied to any action after that date.

State Agencies/Information Gathering on Websites/Disclosure Requirements

SB 1386 (Chapter 429)

This act required that every state agency that maintains or operates an Internet website that uses any method or device to collect personal information, as defined, to prominently display the existence and purpose of such a device on an initial point of communication with the potential user.

This act was effective January 1, 1999.

California Public School Library Protection Fund/Extends Repeal Date

SB 1389 (Chapter 665)

Under the AFITL, this act extended the operation of the California Public School Library Protection Fund to January 1, 2004.

This act was effective January 1, 1999, and first applied to the 1998 tax returns.

Exclusion/Amounts Received by Victims or Heirs of Holocaust Victims/Claim Settlements

SB 1397 (Chapter 962)

Under the PITL, this act excluded from gross income any amounts received by a Holocaust victim or the heir or beneficiary of a Holocaust victim from a settlement of claims against any entity or individual for any recovered asset held at the close of World War II.

This act was operative January 1, 1999.

Limited Partnerships/FTB Notify Taxpayer Minimum Tax Due Until Certificate of Cancellation

SB 1741 (Chapter 417)

This act required the FTB to notify limited partnerships (LPs), when they file a final return, that the LP tax is due annually until a certificate of cancellation is filed with the Secretary of State.

This act was effective January 1, 1999.

Service Contract Business/Bank and Corporation Franchise Tax

SB 2075 (Chapter 1075)

This act provided that beginning on or after January 1, 2000, the Insurance Code does not apply to service contracts offered by regulated utility companies, thus making taxpayers offering these contracts liable for income or franchise tax, rather than the gross premiums tax.

As an appropriation measure, this act was effective when signed by the Governor, but specified that it is operative on January 1, 2000, and is repealed on January 1, 2004.

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RULINGS

During 1998, FTB withdrew 379 legal rulings, which had been rendered obsolete due to subsequent appeals, court decisions or legislative changes. In addition, FTB issued Legal Rulings on a variety of subjects:

- The extent to which capitalized costs of labor paid or incurred by a qualified taxpayer for engineering and design services constitute qualified costs for purposes of California's Manufacturers' Investment Credit (MIC);
- The California tax treatment of a distribution from a regular individual retirement account (IRA) rolled over to a Roth IRA during 1998 upon a change of residence status;
- The characterization as business or nonbusiness of income generated from liquid assets in excess of current and identified future business needs;
- The California personal income tax treatment of a trustee-to-trustee transfer from a Roth IRA to a traditional IRA that results in the recharacterization of the contributions to the Roth IRA for federal income tax purposes.

During 1998, FTB published a number of FTB Notices discussing a variety of subjects including:

- Specific concerns regarding S Corporations relating to a change in accounting method from the bad debt reserve for banks, savings and loan associations, and financial corporations;
- Procedures for requesting abatement of interest for periods attributable in whole or part to an error or delay by an officer of the Franchise Tax Board in performing a ministerial or managerial act;

- Computation of an additional 2 percent interest on large corporate underpayments where a single return for a corporate group is filed;
- A list of 1997 law changes enacted in 1998;
- Procedures for automobile dealers to qualify for state tax purposes for the relief provided by Revenue Procedure 97-44 to continue to use the LIFO method of accounting;
- Updated and revised procedures for settlement of administrative civil tax matter disputes.

FTB also announced a number of regulation and drafting symposiums and requested public comment on a variety of subjects including:

- Revision of Title 18, Cal. Code Regs. §25111 and a legislative proposal relating to making and perfecting water's edge elections;
- Revision of Title 18, Cal. Code Regs. §25106.5 concerning combined report mechanics;
- Revision of Title 18, Cal. Code Regs. §25137 concerning the treatment of net gains from the sale of certain intangibles;
- Taxation of trusts resulting from the trend toward nationwide trust administration;
- Revision of Title 18, Cal. Code Regs. §25128 and addition of new regulations sections 25128-1 and 25128-2 concerning weight given to the sales factor in the apportionment formula.

Tax Appeals

Taxpayers who disagree with FTB's action on their protest or claim for refund may appeal the decision to the State Board of Equalization (BOE). FTB's Legal Branch staff is responsible for representing FTB's position.

In 1998, 1,306 new appeals involving nearly \$52 million were filed, compared to 1,504 new appeals and \$52 million in 1997.

During 1998, 1,495 appeals were completed. BOE issued decisions in 732 of the completed cases. Some of the more significant appeal decisions include:

Appeal of Zenith National Insurance Corp

The taxpayer, for three and one half of the four years in issue, established a dominant purpose and a sufficiently direct relationship between the interest expense on the debentures and the investments in preferred stock to allow for a direct allocation of interest expense against income from preferred stock investments.

Appeal of Alpha Therapeutic Corporation

Revenue and Taxation Code Section 33 does not exempt a corporation from paying the California franchise tax as measured by that corporation's net income. Section 33 specifically exempts blood and blood products from taxation. Alpha Therapeutics, a business dealing in blood and blood products, argued that the franchise tax, as applied, was in effect a tax on blood products in violation of Section 33. The State Board of Equalization rejected this argument stating that the franchise tax is a tax on the privilege of doing business and may be measured by net income, even where that net income is derived from the sale of otherwise exempt property.

Appeals of Douglas and Barbara Broyles, et al.

The State Board of Equalization overruled its previous decision in *Appeals of Thomas J. and Gerd Perkins, et al.*, 96-SBE-010, April 11,

1996, Petition for Rehearing denied November 13, 1996 and concluded that, as long as the taxpayer-limited partner was a partner at the time the partnership purchased the subsequently sold "small business stock," the taxpayer's stock acquisition date is the date that the partnership purchased the stock.

Appeal of Automobile Club of Southern California

The Automobile Club of Southern California had consistently filed franchise tax returns as a regular corporation. The State Board of Equalization determined that the holding of *California State Automobile Association (CSAA) v. Franchise Tax Board* (1987) 191 Cal. App. 3d 1253, where the court found that CSAA was properly reporting for franchise tax purposes as a cooperative, was not controlling in the case of Automobile Club of Southern California.

Appeal of Barbara Godek

An appellant who was still married at the end of the year was allowed to count one half of the time that she lived with her spouse and child in computing the number of days her home was her child's main home in order to determine if she could qualify for head of household filing status. The State Board of Equalization held that the rule set forth in the *Appeal of William Tierney* also applies to taxpayers that are married at the end of the year.

Litigation—Filings, Closings and Significant Decisions

There were 23 actions in the nature of suits for refund which were filed against the department. During the course of the year 40 similar actions were closed. Trials were held on six cases and appellate decisions were received in ten matters.

Of the appellate decisions, four were published. The Franchise Tax Board's position on appeal was sustained in five of the cases and the taxpayer's position was sustained in the other five cases. Not all of the cases that went to decision are final because the losing party is pursuing further review.

Particularly noteworthy decisions include:

Franchise Tax Board v. Superior Court (Kvamme), 67 Cal App 4th 794. The Court of Appeal held that the 90-day period for filing a suit for refund begins to run on the date that a Board of Equalization decision is issued. Failure to file a suit within the 90-day period is a jurisdictional defense.

Wertin v. Franchise Tax Board, 68 Cal App 4th 961. A Notice of Proposed Assessment must be based upon a review of the taxpayers' return if one was filed. A Petition for Review was filed with the California Supreme Court.

Robert Half International, Inc. v. Franchise Tax Board, 67 Cal App 4th 467. Losses realized on the retirement of stock warrants were nonbusiness in nature and wholly allocable to California.

Chen v. Franchise Tax Board, 64b Cal App 4th 1335 (vacated). A taxpayer is only required to pay the amount of tax assessed in order to maintain a suit for refund. There is no requirement that all interest be paid to maintain a

suit for refund. The California Supreme Court accepted the department's Petition for Review which results in a vacating of the Court of Appeal's decision. A similar issue is before the California Supreme Court in the case of *Agnew v. State Board of Equalization*.

In re Elias, 219 Bankruptcy Reporter 80. *Elias* is the first of a series of decisions by the Bankruptcy Panel of the Ninth Circuit holding that the Eleventh Amendment of the United States Constitution provides California with sovereign immunity from the jurisdiction of the federal bankruptcy courts unless the state waives that immunity. This immunity includes issues involving the dischargability of state taxes in bankruptcy proceedings and proceedings brought to restrain collection of state taxes.

SETTLEMENT

The Settlement Program settled 104 civil tax matter disputes between July 1997 and June 1998. Of these, ten were settled under department's "small case" authority. Small cases involve reductions in tax and penalties of \$5,000 or less. These cases are approved by the department's Chief Counsel and the Executive Officer.

The 104 settled cases involved \$409 million in disputed liabilities. Of the \$409 million, \$279 million was sustained.

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Appendix A:
1997 Tax Rates, Exemptions, and
Standard Deductions

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TABLE 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
Taxable Years 1935 - 1997

Tax Rate	1935-42 Taxable Income*	1943-48 ^a Taxable Income*	1949-51 Taxable Income*	1952-58 ^b Taxable Income*
1.0	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000	Up to \$ 10,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	10,000 to 20,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	20,000 to 30,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	30,000 to 40,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	40,000 to 50,000
6.0	25,000 to 30,000	\$ 30,000 and over	\$ 25,000 and over	\$ 50,000 and over
7.0	30,000 to 40,000			
8.0	40,000 to 50,000			
9.0	50,000 to 60,000			
10.0	60,000 to 70,000			
11.0	70,000 to 80,000			
12.0	80,000 to 100,000			
13.0	100,000 to 150,000			
14.0	150,000 to 250,000			
15.0	\$ 250,000 and over			

Tax Rate	1959-66 ^c Taxable Income*	1967-72 ^d Taxable Income*	1973-85 ^{e,f} Taxable Income*	1986 ^g Taxable Income*
0.0				Up to \$ 3,420
1.0	Up to \$ 5,000	Up to \$ 4,000	Up to \$ 4,000	3,420 to 10,420
2.0	5,000 to 10,000	4,000 to 7,000	4,000 to 7,000	10,420 to 15,620
3.0	10,000 to 15,000	7,000 to 10,000	7,000 to 10,000	15,620 to 20,840
4.0	15,000 to 20,000	10,000 to 13,000	10,000 to 13,000	20,840 to 26,160
5.0	20,000 to 25,000	13,000 to 16,000	13,000 to 16,000	26,160 to 31,420
6.0	25,000 to 30,000	16,000 to 19,000	16,000 to 19,000	31,420 to 36,660
7.0	\$ 30,000 and over	19,000 to 22,000	19,000 to 22,000	36,660 to 41,860
8.0		22,000 to 25,000	22,000 to 25,000	41,860 to 47,120
9.0		25,000 to 28,000	25,000 to 28,000	47,120 to 52,360
10.0		\$ 28,000 and over	28,000 to 31,000	52,360 to 57,580
11.0			\$ 31,000 and over	\$ 57,580 and over

Tax Rate	1987-90 ^h Taxable Income*	1991-92 ^{i,h} Taxable Income*	1993 ^{i,h} Taxable Income*	1994 ^{i,h} Taxable Income*
1.0	Up to \$ 7,300	Up to \$ 8,788	Up to \$ 9,332	Up to \$ 9,444
2.0	7,300 to 17,300	8,788 to 20,828	9,332 to 22,118	9,444 to 22,384
4.0	17,300 to 27,300	20,828 to 32,870	22,118 to 34,906	22,384 to 35,324
6.0	27,300 to 37,900	32,870 to 45,632	34,906 to 48,456	35,324 to 49,038
8.0	37,900 to 47,900	45,632 to 57,670	48,456 to 61,240	49,038 to 61,974
9.3	\$ 47,900 and over	57,670 to 200,000	61,240 to 212,380	61,974 to 214,928
10.0		200,000 to 400,000	212,380 to 424,760	214,928 to 429,858
11.0		\$ 400,000 and over	\$ 424,760 and over	\$ 429,858 and over

Tax Rate	1995 ^{i,h} Taxable Income*	1996 ^l Taxable Income*	1997 ^l Taxable Income*
1.0	Up to \$ 9,662	Up to \$ 9,816	Up to \$ 10,032
2.0	9,662 to 22,898	9,816 to 23,264	10,032 to 23,776
4.0	22,898 to 36,136	23,264 to 36,714	23,776 to 37,522
6.0	36,136 to 50,166	36,714 to 50,968	37,522 to 52,090
8.0	50,166 to 63,400	50,968 to 64,414	52,090 to 65,832
9.3	63,400 to 219,872	\$ 64,414 and over	\$ 65,832 and over
10.0	219,872 to 439,744		
11.0	\$ 439,744 and over		

Footnotes follow this section.

TABLE 1B
Personal Income Tax
SYNOPSIS OF TAX RATES
Single and Married Persons Filing Separately
Taxable Years 1935 - 1997

Tax Rate	1935-42 Taxable Income*	1943-48 ^a Taxable Income*	1949-51 Taxable Income*	1952-58 Taxable Income*
1.0	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000	Up to \$ 5,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	5,000 to 10,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	10,000 to 15,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	15,000 to 20,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	20,000 to 25,000
6.0	25,000 to 30,000	\$ 30,000 and over	\$ 25,000 and over	\$ 25,000 and over
7.0	30,000 to 40,000			
8.0	40,000 to 50,000			
9.0	50,000 to 60,000			
10.0	60,000 to 70,000			
11.0	70,000 to 80,000			
12.0	80,000 to 100,000			
13.0	100,000 to 150,000			
14.0	150,000 to 250,000			
15.0	\$ 250,000 and over			

Tax Rate	1959-66 ^c Taxable Income*	1967-72 ^d Taxable Income*	1973-1985 ^{e,j} Taxable Income*	1986 ^f Taxable Income*
0.0				Up to \$ 1,710
1.0	Up to \$ 2,500	Up to \$ 2,000	Up to \$ 2,000	1,710 to 5,210
2.0	2,500 to 5,000	2,000 to 3,500	2,000 to 3,500	5,210 to 7,810
3.0	5,000 to 7,500	3,500 to 5,000	3,500 to 5,000	7,810 to 10,420
4.0	7,500 to 10,000	5,000 to 6,500	5,000 to 6,500	10,420 to 13,080
5.0	10,000 to 12,500	6,500 to 8,000	6,500 to 8,000	13,080 to 15,710
6.0	12,500 to 15,000	8,000 to 9,500	8,000 to 9,500	15,710 to 18,330
7.0	\$ 15,000 and over	9,500 to 11,000	9,500 to 11,000	18,330 to 20,930
8.0		11,000 to 12,500	11,000 to 12,500	20,930 to 23,560
9.0		12,500 to 14,000	12,500 to 14,000	23,560 to 26,180
10.0		\$ 14,000 and over	14,000 to 15,500	26,180 to 28,790
11.0			\$ 15,500 and over	\$ 28,790 and over

Tax Rate	1987-90 ^g Taxable Income*	1991-92 ^h Taxable Income*	1993 ^h Taxable Income*	1994 ^h Taxable Income*
1.0	Up to \$ 3,650	Up to \$ 4,394	Up to \$ 4,666	Up to \$ 4,722
2.0	3,650 to 8,650	4,394 to 10,414	4,666 to 11,059	4,722 to 11,192
4.0	8,650 to 13,650	10,414 to 16,435	11,059 to 17,453	11,192 to 17,662
6.0	13,650 to 18,950	16,435 to 22,816	17,453 to 24,228	17,662 to 24,519
8.0	18,950 to 23,950	22,816 to 28,835	24,228 to 30,620	24,519 to 30,987
9.3	\$ 23,950 and over	28,835 to 100,000	30,620 to 106,190	30,987 to 107,464
10.0		100,000 to 200,000	106,190 to 212,380	107,464 to 214,929
11.0		\$ 200,000 and over	\$ 212,380 and over	\$ 214,929 and over

Tax Rate	1995 ^h Taxable Income*	1996 ⁱ Taxable Income*	1997 ^{i,j} Taxable Income*
1.0	Up to \$ 4,831	Up to \$ 4,908	Up to \$ 5,016
2.0	4,831 to 11,449	4,908 to 11,632	5,016 to 11,888
4.0	11,449 to 18,068	11,632 to 18,357	11,888 to 18,761
6.0	18,068 to 25,083	18,357 to 25,484	18,761 to 26,045
8.0	25,083 to 31,700	25,484 to 32,207	26,045 to 32,916
9.3	31,700 to 109,936	\$ 32,207 and over	\$ 32,916 and over
10.0	109,936 to 219,872		
11.0	\$ 219,872 and over		

Footnotes follow this section.

TABLE 1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Head of Household
Taxable Years 1935 - 1997

Tax Rate	1935-42 Taxable Income*	1943-48 ^a Taxable Income*	1949-58 Taxable Income*	1959-66 ^c Taxable Income*
1.0	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000	Up to \$ 2,500
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	2,500 to 5,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	5,000 to 7,500
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	7,500 to 10,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	10,000 to 12,500
6.0	25,000 to 30,000	\$ 30,000 and over	\$ 25,000 and over	12,500 to 15,000
7.0	30,000 to 40,000			\$ 15,000 and over
8.0	40,000 to 50,000			
9.0	50,000 to 60,000			
10.0	60,000 to 70,000			
11.0	70,000 to 80,000			
12.0	80,000 to 100,000			
13.0	100,000 to 150,000			
14.0	150,000 to 250,000			
15.0	\$ 250,000 and over			

Tax Rate	1967-72 ^d Taxable Income*	1973 ^e Taxable Income*	1974-85 ^{f,j} Taxable Income*	1986 ^f Taxable Income*
0.0				Up to \$ 3,420
1.0	Up to \$ 3,000	Up to \$ 3,000	Up to \$ 4,000	3,420 to 10,410
2.0	3,000 to 4,500	3,000 to 4,500	4,000 to 6,000	10,410 to 13,890
3.0	4,500 to 6,000	4,500 to 6,000	6,000 to 7,500	13,890 to 16,530
4.0	6,000 to 7,500	6,000 to 7,500	7,500 to 9,000	16,530 to 19,150
5.0	7,500 to 9,000	7,500 to 9,000	9,000 to 10,500	19,150 to 21,780
6.0	9,000 to 10,500	9,000 to 10,500	10,500 to 12,000	21,780 to 24,410
7.0	10,500 to 12,000	10,500 to 12,000	12,000 to 13,500	24,410 to 27,020
8.0	12,000 to 13,500	12,000 to 13,500	13,500 to 15,000	27,020 to 29,630
9.0	13,500 to 15,000	13,500 to 15,000	15,000 to 16,500	29,630 to 32,260
10.0	\$ 15,000 and over	15,000 to 16,500	16,500 to 18,000	32,260 to 34,880
11.0		\$ 16,500 and over	\$ 18,000 and over	\$ 34,880 and over

Tax Rate	1987-90 ^{l,g} Taxable Income*	1991-92 ^{l,h} Taxable Income*	1993 ^{l,h} Taxable Income*	1994 ^{l,h} Taxable Income*
1.0	Up to \$ 7,300	Up to \$ 8,789	Up to \$ 9,333	Up to \$ 9,445
2.0	7,300 to 17,300	8,789 to 20,829	9,333 to 22,118	9,445 to 22,383
4.0	17,300 to 22,300	20,829 to 26,848	22,118 to 28,510	22,383 to 28,852
6.0	22,300 to 27,600	26,848 to 33,229	28,510 to 35,286	28,852 to 35,709
8.0	27,600 to 32,600	33,229 to 39,249	35,286 to 41,679	35,709 to 42,179
9.3	\$ 32,600 and over	39,249 to 136,115	41,679 to 144,540	42,179 to 146,274
10.0		136,115 to 272,230	144,540 to 289,081	146,274 to 292,550
11.0		\$ 272,230 and over	\$ 289,081 and over	\$ 292,550 and over

Tax Rate	1995 ^{l,h} Taxable Income*	1996 ^{l,j} Taxable Income*	1997 ^{l,j} Taxable Income*
1.0	Up to \$ 9,662	Up to \$ 9,817	Up to \$ 10,033
2.0	9,662 to 22,898	9,817 to 23,264	10,033 to 23,776
4.0	22,898 to 29,516	23,264 to 29,988	23,776 to 30,648
6.0	29,516 to 36,530	29,988 to 37,114	30,648 to 37,931
8.0	36,530 to 43,149	37,114 to 43,839	37,931 to 44,803
9.3	43,149 to 149,638	\$ 43,839 and over	\$ 44,803 and over
10.0	149,638 to 299,279		
11.0	\$ 299,279 and over		

Footnotes follow this section.

TABLE 2
Personal Income Tax
PERSONAL AND DEPENDENT EXEMPTIONS
AND STANDARD DEDUCTIONS
Taxable Years 1935-1997

Type	Taxable Year							
	1935-38	1939-42	1943-44 ^a	1945-48 ^b	1949-52 ^c	1953-58 ^d	1959-63 ^e	1964-66 ^f
I. Personal Exemptions								
a. Married Filing Joint and Surviving Spouse	\$ 2,500	\$ 2,500	\$ 3,500	\$ 4,500	\$ 3,500	\$ 3,500	\$ 3,000	\$ 3,000
b. Married Filing Separate	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000
e. Blind (Additional)	-	-	-	-	500	500	600	600
f. Senior (Additional)	-	-	-	-	-	-	-	-
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000
h. Trusts	1,000	100	100	100	100	100	100	100
II. Dependent Exemption	400	400	400	400	400	400	600	600
III. Standard Deductions								
a. Married Filing Joint and Surviving Spouse	-	-	-	-	-	-	-	\$ 1,000
1. Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	-	10.0%	-
2. Adjusted Gross Income of \$10,000 or more	-	-	-	-	-	\$ 600	\$ 1,000	-
3. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	-	-	-
4. Adjusted Gross Income less than \$10,000	-	-	-	-	-	6.0%	10.0%	-
b. Head of Household (Unmarried)	-	-	-	-	-	-	-	\$ 1,000
1. Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	\$ 300	\$ 500	-
2. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-
c. Single and Married Filing Separate	-	-	-	-	-	-	-	\$ 500
1. Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	\$ 300	\$ 500	-
2. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-

Type	Taxable Year							
	1967 ^g	1968-66 ^{h,j}	1987-92 ^{k,j}	1993 ^l	1994 ^l	1995 ^l	1996 ^l	1997 ^l
I. Personal Exemptions								
a. Married Filing Joint and Surviving Spouse	\$ 50	\$ 50	\$ 102	\$ 128	\$ 130	\$ 132	\$ 134	\$ 136
b. Married Filing Separate	25	25	51	64	65	66	67	68
c. Single	25	25	51	64	65	66	67	68
d. Head of Household (Unmarried)	50	50	102	64	65	66	67	68
e. Blind (Additional)	8	8	51	64	65	66	67	68
f. Senior (Additional)	-	-	51	64	65	66	67	68
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II. Dependent Exemption	8	8	51	64	65	66	67	68
III. Standard Deductions								
a. Married Filing Joint and Surviving Spouse	\$ 1,000	\$ 2,000	\$ 3,760	\$ 4,804	\$ 4,862	\$ 4,974	\$ 5,054	\$ 5,166
b. Head of Household (Unmarried)	\$ 1,000	\$ 2,000	\$ 3,760	\$ 4,804	\$ 4,862	\$ 4,974	\$ 5,054	\$ 5,166
c. Single and Married Filing Separate	\$ 500	\$ 1,000	\$ 1,880	\$ 2,402	\$ 2,431	\$ 2,487	\$ 2,527	\$ 2,583

Footnotes follow this section.

TABLE 3
Bank and Corporation
SYNOPSIS OF TAX RATES
1929-1997

Type	Income Year (Calendar Year Basis)								
	1929-32	1933-34	1935-42 ^a	1943-49 ^b	1950-58	1959-66 ^c	1967-70 ^d	1971 ^d	1972 ^e
I. General Corporations									
a. Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Minimum Franchise Tax*	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 100	\$ 100	\$ 100	\$ 200
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
d. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
II. Banks									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	11.0%	11.0%	11.0%	11.6%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	-	-
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	-
f. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
III. Other Financial Corporations									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	9.5%	11.0%	11.0%	11.6%
d. Financial Offset***	-	***	***	***	***	***	***	***	***
e. Minimum Franchise Tax*	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 100	\$ 100	\$ 100	\$ 200
f. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
g. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
IV. Corporations subject to Income Tax									
a. Tax Rate*	-	-	-	-	4.0%	5.5%	7.0%	7.0%	7.6%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
c. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%

Type	Income Year (Calendar Year Basis)								
	1973 ^f	1974	1975	1976	1977	1978	1979	1980-81 ^h	1982-83
I. General Corporations									
a. Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Minimum Franchise Tax*	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
d. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
II. Banks									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.0%	1.307%
c. Composite Rate	12.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	10.907%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	\$ 200	10.907%
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	\$ 200
f. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
III. Other Financial Corporations									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.0%	1.307%
c. Composite Rate	12.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	10.907%
d. Financial Offset***	***	***	***	***	***	***	***	***	***
e. Minimum Franchise Tax*	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
f. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
g. Preference Tax	-	-	-	-	-	-	-	-	-
IV. Corporations Subject to Income Tax									
a. Tax Rate*	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
c. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

Footnotes follow this section.

TABLE 3 (continued)
Bank and Corporation
SYNOPSIS OF TAX RATES
1929-1997

Type	Income Year (Calendar Year Basis)								
	1984	1985	1986	1987 ^a	1988 ^a	1989 ^a	1990-91 ^a	1992	1993
I. General Corporations									
a. Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Minimum Franchise Tax*	\$ 200	\$ 200	\$ 200	\$ 300	\$ 300	\$ 600	\$ 800	\$ 800	\$ 800
c. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
d. Preference Tax	2.5%	2.5%	2.5%	-	-	-	-	-	-
II. S Corporations									
a. Tax Rate	-	-	-	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
b. Financial S Corp. Add-on, In-Lieu Rate	-	-	-	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	-	-	-	3.844%	3.868%	3.941%	3.941%	4.207%	4.307%
d. Minimum Franchise Tax	-	-	-	\$ 300	\$ 300	\$ 600	\$ 800	\$ 800	\$ 800
e. Excess Net Passive Income Tax	-	-	-	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
f. Built-in Gains Tax	-	-	-	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
III. Banks									
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Minimum Franchise Tax Rate*	\$ 200	\$ 200	\$ 200	\$ 300	\$ 300	\$ 600	\$ 800	\$ 800	\$ 800
e. Alternative Minimum Tax **	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
f. Preference Tax	2.5%	2.5%	2.5%	-	-	-	-	-	-
IV. Other Financial Corporations									
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Financial Offset***	***	***	***	***	***	***	***	***	***
e. Minimum Franchise Tax*	\$ 200	\$ 200	\$ 200	\$ 300	\$ 300	\$ 600	\$ 800	\$ 800	\$ 800
f. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
g. Preference Tax	-	-	-	-	-	-	-	-	-
V. Corporations subject to Income Tax									
a. Tax Rate*	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
c. Preference Tax	2.5%	2.5%	2.5%	2.5%	-	-	-	-	-

Type	1994 ^a	1995-96 ^a	1997 ^a
I. General Corporations			
a. Tax Rate	9.3%	9.3%	8.84%
b. Minimum Franchise Tax*	\$ 800	\$ 800	\$ 800
c. Alternative Minimum Tax**	7.0%	7.0%	7.0%
d. Preference Tax	-	-	-
II. S Corporations			
a. Tax Rate	2.5%	1.5%	1.5%
b. Financial S Corp. Add-on, In-Lieu Rate	2.170%	2%	2%
c. Composite Rate	4.670%	3.5%	3.5%
d. Minimum Franchise Tax	\$ 800	\$ 800	\$ 800
e. Excess Net Passive Income Tax	9.3%	9.3%	8.84%
f. Built-in Gains Tax	9.3%	9.3%	8.84%
III. Banks			
a. General Franchise Tax Rate	9.3%	9.3%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%
d. Minimum Franchise Tax Rate*	\$ 800	\$ 800	\$ 800
e. Alternative Minimum Tax **	7.0%	7.0%	7.0%
f. Preference Tax	-	-	-
IV. Other Financial Corporations			
a. General Franchise Tax Rate	9.3%	9.3%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%
d. Financial Offset***	***	***	***
e. Minimum Franchise Tax*	\$ 800	\$ 800	\$ 800
f. Alternative Minimum Tax**	7.0%	7.0%	7.0%
g. Preference Tax	-	-	-
V. Corporations Subject to Income Tax			
a. Tax Rate*	9.3%	9.3%	8.84%
b. Alternative Minimum Tax**	7.0%	7.0%	7.0%
c. Preference Tax	-	-	-

Footnotes follow this section.

APPENDIX A

Footnotes

TABLE 1

- * Adjusted gross income less deductions.
- a A temporary reduction in tax for lower income levels was effected in this period by widening the initial tax rate bracket from \$5,000 to \$10,000. This temporary reduction was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15% on amounts in excess of \$250,000 to 6% on amounts in excess of \$30,000.
- b Income splitting on joint returns was first effective in this period. Under this provision, married taxpayers who filed joint returns paid tax using a rate that was the same rate as the rate a single taxpayer would use on the same income. This allowed married taxpayers to file one return, instead of splitting their income and filing separate returns to take advantage of a lower rate.
- c The tax brackets were narrowed from \$10,000 to \$5,000 for married couples filing jointly and from \$5,000 to \$2,500 for all others. At the same time, the maximum rate was increased from 6% to 7%.
- d The tax brackets were narrowed and the tax rates were increased to 10%. Taxable income was redefined as adjusted gross income less deductions, rather than adjusted gross income less deductions, personal exemptions, and dependent exemptions (Stats. 1967, Ch. 963).

A special 10% reduction in tax liabilities with a maximum of \$100 for single individuals and \$200 for married couples filing jointly, was effective for the 1969 taxable year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20% was provided with respect to 1971 taxes, along with the enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971, [First Extraordinary Session] Ch. 1).
- e The maximum tax rate was increased from 10% to 11% (Stats. 1971, [First Extraordinary Session] Ch. 1). A special income tax credit ranging from 20% to 100% of the tax liability was effective for the 1973 taxable year (Stats. 1973, Ch. 296).
- f Tax brackets were indexed at a rate of 5.22% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, - 1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. Indexing was suspended for 1987. The brackets were set by AB 53 (Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995, 1.6% for 1996, and 2.2% for 1997. Indexing reflects the June to June change in the California Consumer Price Index less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569).
- g The maximum tax rate was lowered from 11% to 9.3% effective for the 1987 taxable year. The number of tax brackets was reduced from eleven to six. Also, the preference tax was replaced with a 7% alternative minimum tax (Stats. 1987, Ch. 1138).
- h A 10% and an 11% tax rate were added, increasing the maximum tax rate from 9.3%, effective for the 1991 through 1995 taxable years (Stats. 1991, Ch. 117).
- i The tax brackets were eased for heads of household effective with the 1974 taxable year (Stats. 1973, Ch. 1180).
- j For taxable years beginning on January 1, 1996, the regular top marginal tax rate was reduced from 11% to 9.3% and the alternative minimum tax rate was reduced from 8.5% to 7%.

APPENDIX A

Footnotes

TABLE 2

- a Temporary wartime provisions, enacted in 1943, increased the exemptions of individuals by \$1,000 and estates by \$500.
- b Additional temporary wartime provisions, enacted in 1945, increased the personal exemptions by another \$1,000. A standard deduction in lieu of itemized nonbusiness deductions was introduced at that time. The standard deduction was 6% of adjusted gross income less dependent exemptions when the taxpayer used the tax from the "optional tax table" or \$300 when the taxpayer filed a separate return and was ineligible to use the optional tax table and chose not to itemize deductions.
- c The temporary personal exemption increase enacted in 1945 lapsed. An additional \$500 was allowed to a blind taxpayer or spouse.
- d The filing of joint returns was made more attractive in this period. For couples with a combined income of \$10,000 or more, the standard deduction was raised from \$300 to \$600.
- e Personal exemptions were reduced by \$500, dependent exemptions were increased by \$200, and blind exemptions were increased by \$100. The standard deduction was increased from 6% to 10% of adjusted gross income less dependent and blind exemptions when the taxpayer used the tax from the "optional tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of \$5,000 or more), the standard deduction was increased to \$1,000 for married couples filing jointly and to \$500 for all others.
- f A flat standard deduction of \$1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of \$500 for all other individuals regardless of the amount of adjusted gross income was substituted for the 10% standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemptions, dependent exemptions, and their standard deduction.
- g Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).
- h The flat standard deduction was increased to \$2,000 for married couples filing jointly and unmarried heads of household and to \$1,000 for single persons (Stats. 1968, [First Extraordinary Session] Ch. 1). The \$50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is \$8.
- i Legislation passed in 1987 that changed the personal exemption credits and reestablished preset standard deductions (Stats. 1987, Ch. 1138). A limitation on itemized deductions and a phase out of personal exemptions for persons with high income were added (Stats. 1991, Ch. 117).
- j These amounts are indexed for 1978 and 1979 above a minimum 3% and future years by the California Consumer Price Index change from June to June (Stats. 1978, Ch. 569). The rate was 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. For taxable year 1987 indexing was suspended. The standard deductions and personal exemptions were legislatively set (Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995, 1.6% for 1996, and 2.2% for 1997.

APPENDIX A
Footnotes
TABLE 3

- a In 1936, the bank and corporation franchise tax was extended to public utilities, which were previously taxed on gross receipts.
- b Temporary provisions were enacted during World War II to reduce the franchise tax rate by 15%. This temporary reduction, applied to income years ending in 1943 through income years ending in 1948.
- c The tax rate increase was effective for income earned on or after January 1, 1959. The minimum franchise tax increased to \$100 and was subsequently reduced to \$25 for credit unions with \$20,000 or less gross income, and for gold mining companies inactive since 1950.
- d The tax rate increase was effective for income earned on or after January 1, 1967.
- e The tax rate increase was effective for income years ending after December 31, 1971. The minimum tax increased from \$100 to \$200 (Stats. 1971, [First Extraordinary Session] Ch. 1).
- f The general corporation tax rate was increased from 7.6% on July 1, 1973, to reach the full 9%, on a monthly prorated basis with income years ending June 30, 1974, and thereafter. For 1973 calendar year corporations, the general tax rate was 8.3% and the bank and financial tax rate was 12.3% (Stats. 1972, Ch. 1406). The general tax rate was increased from 9% to 9.6% on January 1, 1980, to reach the full 9.6% on a monthly prorated basis with income years ending December 31, 1980, and thereafter (Stats. 1979, Ch. 1150).
- g The tax rate was decreased from 9.6% to 9.3% operative for income years beginning on or after January 1, 1987. The minimum franchise tax was increased from \$200 to \$300 for income years beginning after December 31, 1986, to \$600 for income years beginning after December 31, 1988 and \$800 for income years beginning after December 31, 1989 (Stats. 1987, Ch. 1139). For income years beginning on or after January 1, 1990, credit unions were no longer required to pay minimum franchise tax (Stats. 1989, Ch. 1222).
- h The in lieu rate was set statutorily at 2% for income years ending in 1980 and 1981 (Stats. 1979, Ch. 1150), and for income years 1994, 1995, and 1996 (Stats. 1993, Ch. 31).
- i For taxable years beginning on January 1, 1997, the regular top marginal tax rate was reduced from 9.3% to 8.84% (Stats. 1996, Ch. 170).
- * The minimum franchise tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum franchise tax until 1980.
- ** Replaced the preference tax with an alternative minimum tax effective for income years beginning on or after January 1, 1987 (Stats. 1987, Ch. 1139).
- *** Since nonbank financials, such as savings and loan associations, pay local taxes and fees from which banks are exempted, they are entitled to offset their state tax by the amount of these local levies as long as the effective net tax rate does not drop below the general corporation tax rate. Beginning in 1981, however, these nonbank financials received the same protection from local levies as banks, which eliminated their offset (Stats. 1979, Ch. 1150).

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Appendix B:
Personal Income Tax
1997 Taxable Year

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TABLE 1^a
Personal Income Tax Statistics
COMPARISON BY TAXABLE YEARS
1940 Through 1997 Taxable Years

Year	Number of Returns	Adjusted Gross Income ¹	Taxable Income ⁴	Total Tax Liability ⁵
1997	12,473,473	\$ 570,690,809,850	\$ 473,083,813,746	\$ 23,877,801,254
1996	12,172,201	512,431,675,779	421,252,482,068	20,322,784,588
1995	12,084,643	467,992,413,421	381,782,143,895	18,155,801,145
1994 ^h	11,926,987	439,333,822,548	356,109,978,823	16,217,010,478
1994	11,926,987	446,279,486,168	362,084,708,804	16,634,661,710
1993	11,929,840	441,688,924,003	353,006,086,588	15,933,690,353
1992	12,784,378	444,812,210,915	352,610,596,182	15,981,702,937
1991	12,889,953	437,779,859,470	343,689,284,242	15,284,423,241
1990	12,862,587	438,977,362,773	350,808,722,012	15,626,821,638
1989 ^g	12,580,509	418,396,134,507	336,663,742,693	15,092,856,811
1989	13,574,087	475,432,559,285	384,573,674,627	16,053,885,259
1988	13,184,346	425,656,202,922	356,204,568,884	15,046,753,047
1987	12,649,850	382,328,605,129	316,237,048,512	12,872,148,386
1986	12,241,172	340,363,750,192	266,290,027,097	12,586,418,855
1985	11,857,200	306,005,694,459	240,023,247,931	10,636,087,730
1984	11,630,329	290,103,630,395	229,858,626,759	9,817,265,664
1983	10,950,080	244,257,461,796	188,843,750,990	8,424,611,422
1982	10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981	10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,969,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	b	85,108,713
1951	1,984,716	11,577,191,801	b	81,051,828
1950	1,584,514	9,238,315,755	b	73,222,657
1949	1,421,847	7,891,220,000	b	56,553,330
1948	836,932	5,910,851,000	b	47,452,061
1947	784,709	5,323,211,000	b	45,424,549
1946	735,457	5,188,840,000	b	49,376,994
1945	663,710	4,726,955,000	b	43,380,443
1944	1,014,851	5,691,494,000	b	45,386,790
1943	1,088,940	5,581,474,000	b	39,320,186
1942	1,197,700	4,571,110,000	b	43,025,728
1941	938,069	3,266,219,000	b	28,727,574
1940	778,514	2,545,627,000	b	19,237,738

Footnotes follow this section.

TABLE 2^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME
1994 Through 1997 Taxable Years

Adjusted Gross Income Class	NUMBER OF RETURNS							
	1994 Taxable Year		1995 Taxable Year		1996 Taxable Year		1997 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under \$ 5,000	1,261,860	10.6	1,282,366	10.6	1,254,405	10.3	1,160,539	9.3
5,000 to 9,999	1,427,318	12.0	1,417,806	11.7	1,395,539	11.5	1,385,646	11.1
10,000 to 14,999	1,347,029	11.3	1,408,300	11.7	1,316,758	10.8	1,295,073	10.4
15,000 to 19,999	1,105,083	9.3	1,190,756	9.9	1,158,670	9.5	1,166,826	9.4
20,000 to 24,999	980,763	8.2	998,804	8.3	986,187	8.1	971,772	7.8
25,000 to 29,999	849,705	7.1	831,253	6.9	827,109	6.8	849,962	6.8
30,000 to 39,999	1,274,017	10.7	1,279,207	10.6	1,315,017	10.8	1,385,152	11.1
40,000 to 49,999	1,005,817	8.4	955,096	7.9	981,867	8.1	1,021,706	8.2
50,000 to 99,999	2,083,308	17.5	2,040,881	16.9	2,144,035	17.6	2,298,942	18.4
\$ 100,000 and over	592,086	5.0	680,174	5.6	792,614	6.5	937,855	7.5
Total	11,926,987	100.0	12,084,643	100.0	12,172,201	100.0	12,473,473	100.0

Adjusted Gross Income Class	ADJUSTED GROSS INCOME IN THOUSANDS							
	1994 Taxable Year		1995 Taxable Year		1996 Taxable Year		1997 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under \$ 5,000	\$ -6,744,643	-1.5	\$ -4,281,878	-0.9	\$ -3,983,642	-0.8	\$ -3,439,837,550	-0.6
5,000 to 9,999	10,628,195	2.4	10,659,559	2.3	10,578,019	2.1	10,441,170,187	1.8
10,000 to 14,999	16,596,987	3.8	17,559,697	3.8	16,395,268	3.2	16,219,717,043	2.8
15,000 to 19,999	19,196,860	4.4	20,699,917	4.4	20,173,087	3.9	20,347,009,842	3.6
20,000 to 24,999	21,888,484	5.0	22,403,885	4.8	22,100,010	4.3	21,756,266,887	3.8
25,000 to 29,999	23,084,669	5.3	22,813,897	4.9	22,670,634	4.4	23,303,622,306	4.1
30,000 to 39,999	44,158,201	10.1	44,500,661	9.5	45,826,533	8.9	48,146,785,580	8.4
40,000 to 49,999	44,735,772	10.2	42,716,557	9.1	43,989,078	8.6	45,694,909,242	8.0
50,000 to 99,999	142,262,739	32.4	139,884,039	29.9	147,679,777	28.8	158,997,658,784	27.9
\$ 100,000 and over	123,526,557	28.1	151,036,080	32.3	187,002,890	36.5	229,223,507,552	40.2
Total	\$ 439,333,821	100.0	\$ 467,992,413	100.0	\$ 512,431,676	100.0	\$ 570,690,809,853	100.0

Adjusted Gross Income Class	TOTAL TAX LIABILITY IN THOUSANDS							
	1994 Taxable Year		1995 Taxable Year		1996 Taxable Year		1997 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under \$ 5,000	\$ 9,259	0.1	\$ 12,016	0.1	\$ 8,703	0.0	\$ 10,691,651	0.0
5,000 to 9,999	10,894	0.1	13,220	0.1	12,433	0.1	17,114,033	0.1
10,000 to 14,999	47,627	0.3	55,225	0.3	48,895	0.2	47,162,531	0.2
15,000 to 19,999	124,058	0.8	117,930	0.6	122,253	0.6	123,435,560	0.5
20,000 to 24,999	232,393	1.4	220,130	1.2	212,175	1.0	205,062,868	0.9
25,000 to 29,999	324,649	2.0	316,358	1.7	307,331	1.5	302,084,595	1.3
30,000 to 39,999	869,835	5.4	829,883	4.6	887,971	4.4	938,818,378	3.9
40,000 to 49,999	1,072,615	6.6	1,040,150	5.7	1,053,959	5.2	1,092,999,188	4.6
50,000 to 99,999	4,880,380	30.1	4,780,118	26.3	5,033,553	24.8	5,434,490,487	22.8
\$ 100,000 and over	8,645,301	53.3	10,770,773	59.3	12,635,511	62.2	15,705,941,963	65.8
Total	\$ 16,217,012	100.0	\$ 18,155,801	100.0	\$ 20,322,785	100.0	\$ 23,877,801,254	100.0

Footnotes follow this section.

TABLE 3^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Returns		Adjusted Gross Income ¹		Taxable Income ⁴		Total Tax Liability ⁵	
	Number	Percent of Total	Amount (Thousands)	Percent of Total	Amount (Thousands)	Percent of Total	Amount (Thousands)	Percent of Total
Negative	103,518	0.8	-4,326,664	-1.1	-	-	4,305	0.0
Zero	1,168	0.0	-	-1.1	-	-	-	0.0
\$ 1 to 999	166,219	1.3	76,071	0.0	3,767	0.0	43	0.0
1,000 to 1,999	199,595	1.6	301,357	0.1	29,372	0.0	469	0.0
2,000 to 2,999	178,969	1.4	449,586	0.1	50,753	0.0	1,071	0.0
3,000 to 3,999	240,949	1.9	845,817	0.1	202,692	0.0	2,116	0.0
4,000 to 4,999	269,121	2.2	1,213,990	0.2	429,488	0.1	2,687	0.0
5,000 to 5,999	241,919	1.9	1,334,074	0.2	517,210	0.1	2,999	0.0
6,000 to 6,999	295,056	2.4	1,908,041	0.3	890,003	0.2	3,007	0.0
7,000 to 7,999	293,408	2.4	2,204,641	0.4	1,187,246	0.3	2,722	0.0
8,000 to 8,999	274,460	2.2	2,331,423	0.4	1,309,190	0.3	3,242	0.0
9,000 to 9,999	280,803	2.3	2,662,991	0.5	1,549,838	0.3	5,145	0.0
10,000 to 10,999	263,883	2.1	2,770,911	0.5	1,715,991	0.4	6,310	0.0
11,000 to 11,999	257,918	2.1	2,980,676	0.5	1,866,680	0.4	7,638	0.0
12,000 to 12,999	240,954	1.9	3,018,155	0.5	1,986,087	0.4	8,911	0.0
13,000 to 13,999	263,997	2.1	3,566,893	0.6	2,365,149	0.5	10,621	0.0
14,000 to 14,999	268,321	2.2	3,893,282	0.7	2,632,898	0.6	13,682	0.1
15,000 to 15,999	245,622	2.0	3,812,142	0.7	2,658,337	0.6	16,394	0.1
16,000 to 16,999	247,567	2.0	4,085,458	0.7	2,896,739	0.6	20,109	0.1
17,000 to 17,999	237,997	1.9	4,161,827	0.7	2,911,085	0.6	21,912	0.1
18,000 to 18,999	219,745	1.8	4,073,044	0.7	3,033,965	0.6	32,953	0.1
19,000 to 19,999	215,894	1.7	4,214,840	0.7	3,089,874	0.7	32,078	0.1
20,000 to 20,999	224,841	1.8	4,609,453	0.8	3,403,365	0.7	38,506	0.2
21,000 to 21,999	198,913	1.6	4,274,759	0.7	3,153,702	0.7	33,101	0.1
22,000 to 22,999	183,773	1.5	4,136,690	0.7	3,165,104	0.7	39,408	0.2
23,000 to 23,999	187,347	1.5	4,400,452	0.8	3,411,649	0.7	45,628	0.2
24,000 to 24,999	176,898	1.4	4,334,913	0.8	3,335,335	0.7	48,219	0.2
25,000 to 25,999	174,855	1.4	4,455,163	0.8	3,480,782	0.7	53,860	0.2
26,000 to 26,999	189,769	1.5	5,024,446	0.9	3,880,707	0.8	64,073	0.3
27,000 to 27,999	165,972	1.3	4,566,168	0.8	3,618,462	0.8	59,051	0.2
28,000 to 28,999	165,773	1.3	4,723,074	0.8	3,687,663	0.8	64,246	0.3
29,000 to 29,999	153,593	1.2	4,534,770	0.8	3,472,497	0.7	60,835	0.3
30,000 to 30,999	150,081	1.2	4,576,973	0.8	3,627,471	0.8	75,414	0.3
31,000 to 31,999	161,108	1.3	5,074,353	0.9	4,019,327	0.8	84,277	0.4
32,000 to 32,999	143,630	1.2	4,664,994	0.8	3,662,355	0.8	78,852	0.3
33,000 to 33,999	145,630	1.2	4,876,606	0.9	3,903,228	0.8	93,970	0.4
34,000 to 34,999	151,869	1.2	5,239,783	0.9	4,134,184	0.9	93,818	0.4
35,000 to 35,999	134,883	1.1	4,787,651	0.8	3,861,535	0.8	95,195	0.4
36,000 to 36,999	123,812	1.0	4,518,403	0.8	3,618,308	0.8	95,967	0.4
37,000 to 37,999	127,365	1.0	4,780,613	0.8	3,847,646	0.8	103,178	0.4
38,000 to 38,999	123,611	1.0	4,760,594	0.8	3,869,290	0.8	103,874	0.4
39,000 to 39,999	123,163	1.0	4,866,826	0.9	3,965,121	0.8	114,272	0.5
40,000 to 40,999	1,021,706	8.2	45,694,909	8.0	36,398,365	7.7	1,092,999	4.6
41,000 to 41,999	743,315	6.0	40,711,051	7.1	32,626,621	6.9	1,141,817	4.8
42,000 to 42,999	589,123	4.7	38,156,302	6.7	30,874,804	6.5	1,209,815	5.1
43,000 to 43,999	311,069	2.5	31,089,260	5.4	25,201,003	5.3	1,088,350	4.6
44,000 to 44,999	316,406	2.5	26,374,027	4.6	21,521,430	4.5	1,036,828	4.3
45,000 to 45,999	239,029	1.9	22,667,018	4.0	18,462,902	3.9	967,681	4.0
46,000 to 46,999	532,923	4.3	63,706,636	11.2	52,787,155	11.2	3,216,172	13.5
47,000 to 47,999	170,162	1.4	29,151,633	5.1	24,759,444	5.2	1,790,320	7.3
48,000 to 48,999	119,365	1.0	28,640,964	5.0	24,908,216	5.3	1,934,901	8.1
49,000 to 49,999	43,467	0.3	14,862,617	2.6	13,386,437	2.8	1,100,977	4.6
50,000 to 499,999	20,921	0.2	9,300,234	1.6	8,518,268	1.8	721,931	3.0
500,000 to 999,999	31,739	0.3	21,350,632	3.7	19,765,745	4.2	1,711,166	7.2
\$ 1,000,000 and over	19,278	0.2	62,190,792	10.9	59,359,326	12.5	5,270,473	22.1
Total	12,473,473	100.0	\$ 570,690,810	100.0	\$ 473,083,814	100.0	\$ 23,877,591	100.0

Footnotes follow this section.

TABLE 4A^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California ³ Adjustments (Thousands)	California ¹ AGI (Thousands)	California ² Deductions (Thousands)	Taxable ⁴ Income (Thousands)	Total ⁵ Tax Liability (Thousands)
	All	Taxable						
Negative Zero	103,518 1,168	2,437 -	\$ -8,751,001 2,454	\$ 2,424,336 -2,454	\$ -6,326,664 -	\$ 1,251,982 4,023	- -	\$ 4,305 -
\$ 1 to 999	166,219	19,562	302,608	-226,537	76,071	416,790	\$ 3,767	43
1,000 to 1,999	199,595	43,467	383,192	-81,835	301,357	484,944	29,372	469
2,000 to 2,999	179,969	50,358	501,800	-52,215	449,586	565,649	50,753	1,071
3,000 to 3,999	240,949	80,599	947,841	-102,022	845,817	783,861	202,692	2,116
4,000 to 4,999	269,121	86,978	1,303,807	-89,811	1,213,996	884,338	429,488	2,687
5,000 to 5,999	241,919	59,173	1,414,848	-80,773	1,334,074	885,122	517,210	2,999
6,000 to 6,999	295,056	54,982	2,020,704	-112,663	1,908,041	1,097,263	890,003	3,007
7,000 to 7,999	293,408	44,312	2,338,657	-134,016	2,204,641	1,073,751	1,187,246	2,722
8,000 to 8,999	274,460	72,296	2,446,897	-115,474	2,331,423	1,087,252	1,309,190	3,242
9,000 to 9,999	280,803	121,981	2,779,724	-116,733	2,662,991	1,156,214	1,549,838	5,145
10,000 to 10,999	263,883	111,851	2,898,120	-127,209	2,770,911	1,198,341	1,715,991	6,310
11,000 to 11,999	257,918	113,143	3,087,884	-107,208	2,980,676	1,180,855	1,866,680	7,638
12,000 to 12,999	240,954	122,174	3,031,139	-12,883	3,018,155	1,064,901	1,986,087	8,911
13,000 to 13,999	263,997	126,813	3,612,025	-55,332	3,556,693	1,243,597	2,365,149	10,621
14,000 to 14,999	268,321	121,762	4,002,075	-108,794	3,893,282	1,437,583	2,632,898	13,682
15,000 to 15,999	245,622	106,499	3,925,094	-112,951	3,812,142	1,214,605	2,658,337	16,384
16,000 to 16,999	247,567	112,259	4,160,450	-74,992	4,085,458	1,229,419	2,896,739	20,109
17,000 to 17,999	237,997	144,872	4,234,611	-73,084	4,161,527	1,358,942	2,911,085	21,912
18,000 to 18,999	219,746	146,151	4,120,206	-47,163	4,073,044	1,124,555	3,033,955	32,953
19,000 to 19,999	215,894	143,695	4,285,038	-70,199	4,214,840	1,135,972	3,089,874	32,078
20,000 to 20,999	224,841	152,963	4,745,882	-136,429	4,609,453	1,175,891	3,463,365	38,506
21,000 to 21,999	198,913	142,500	4,362,073	-87,314	4,274,759	1,134,735	3,153,702	33,101
22,000 to 22,999	183,773	137,124	4,224,029	-87,340	4,136,689	1,002,853	3,165,104	39,408
23,000 to 23,999	187,347	145,114	4,531,405	-130,953	4,400,452	990,579	3,411,649	45,828
24,000 to 24,999	178,898	148,705	4,451,614	-116,700	4,334,913	1,010,127	3,335,335	48,219
25,000 to 25,999	174,855	147,823	4,550,738	-95,576	4,455,163	974,191	3,480,792	53,880
26,000 to 26,999	189,789	160,896	5,148,695	-124,248	5,024,446	1,177,824	3,880,707	64,073
27,000 to 27,999	165,972	145,486	4,696,658	-130,490	4,566,168	959,114	3,618,462	59,051
28,000 to 28,999	165,773	146,450	4,782,590	-59,515	4,723,074	1,038,612	3,687,663	64,246
29,000 to 29,999	153,593	133,503	4,701,892	-167,121	4,534,770	1,065,303	3,472,497	60,835
30,000 to 30,999	150,081	142,248	4,725,213	-148,240	4,576,973	968,179	3,627,471	75,414
31,000 to 31,999	161,108	146,587	5,220,851	-146,497	5,074,353	1,059,418	4,019,327	84,277
32,000 to 32,999	143,630	134,576	4,825,242	-160,249	4,664,994	1,008,949	3,662,355	78,852
33,000 to 33,999	145,630	137,714	5,051,370	-174,889	4,876,606	981,286	3,903,228	93,970
34,000 to 34,999	151,869	145,610	5,407,490	-167,707	5,239,783	1,107,627	4,134,184	93,818
35,000 to 35,999	134,883	128,456	4,972,609	-184,959	4,787,651	928,978	3,861,535	95,195
36,000 to 36,999	123,812	119,451	4,669,301	-150,897	4,518,403	900,112	3,618,308	95,967
37,000 to 37,999	127,365	121,557	4,997,030	-216,417	4,780,613	948,724	3,847,646	103,178
38,000 to 38,999	123,611	121,488	4,915,087	-154,503	4,760,584	894,672	3,869,290	103,874
39,000 to 39,999	123,163	118,439	5,030,592	-163,765	4,866,826	901,673	3,965,121	114,272
40,000 to 49,999	1,021,706	997,569	47,394,535	-1,699,626	45,694,909	9,375,410	36,398,365	1,092,999
50,000 to 59,999	743,315	733,855	41,991,043	-1,279,993	40,711,051	8,075,444	32,626,621	1,141,817
60,000 to 69,999	589,123	587,556	39,043,166	-886,863	38,156,302	7,298,965	30,874,804	1,209,815
70,000 to 79,999	416,069	414,157	31,718,387	-629,126	31,089,260	5,893,694	25,201,003	1,088,350
80,000 to 89,999	311,046	310,599	26,825,424	-451,397	26,374,027	4,864,386	21,521,430	1,036,828
90,000 to 99,999	239,029	238,521	22,992,817	-325,799	22,667,018	4,222,374	18,462,902	957,681
100,000 to 149,999	532,923	530,971	64,727,947	-1,021,311	63,706,636	10,945,112	52,787,156	3,216,172
150,000 to 199,999	170,162	169,844	29,583,536	-431,903	29,151,633	4,398,641	24,759,444	1,750,320
200,000 to 299,999	119,365	119,059	28,994,846	-353,882	28,640,964	3,745,747	24,908,216	1,934,901
300,000 to 399,999	43,467	43,340	15,033,841	-151,224	14,882,617	1,502,717	13,386,437	1,100,977
400,000 to 499,999	20,921	20,849	9,416,887	-116,654	9,300,234	785,935	8,518,268	721,931
500,000 to 999,999	31,739	31,609	21,394,487	-43,855	21,350,632	1,393,956	19,765,745	1,711,166
1,000,000 to 1,999,999	11,734	11,680	16,086,051	-88,858	15,997,193	741,514	15,268,870	1,339,537
2,000,000 to 2,999,999	3,184	3,175	7,685,144	40,584	7,725,728	331,081	7,394,793	651,793
3,000,000 to 3,999,999	1,344	1,340	4,613,290	6,416	4,619,706	192,483	4,427,540	393,264
4,000,000 to 4,999,999	776	774	3,469,607	-13,240	3,456,367	138,601	3,317,824	296,891
\$ 5,000,000 and over	2,240	2,231	30,754,972	-363,174	30,391,798	1,453,558	28,950,299	2,588,988
Total	12,473,473	8,879,183	\$ 580,784,514	\$ -10,093,826	\$ 570,690,610	\$ 107,468,400	\$ 473,083,814	\$ 23,877,801

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	30,875 389	\$ 879,729 1,548	71,603 389	\$ 666,954 369	34,997 -	\$ 176,316 -	13,790 -	\$ 166,915 -
\$ 1 to 999	87,855	224,260	53,166	40,367	38,764	17,823	11,952	62,000
1,000 to 1,999	131,882	282,499	76,126	78,042	41,506	25,214	5,113	12,462
2,000 to 2,999	131,031	341,074	59,881	57,417	33,102	26,590	4,034	15,037
3,000 to 3,999	192,483	712,563	84,314	61,585	36,079	35,762	14,014	48,660
4,000 to 4,999	222,967	990,757	84,599	69,514	23,701	24,317	13,109	33,610
5,000 to 5,999	194,831	1,046,850	73,052	76,197	29,058	58,338	13,691	42,135
6,000 to 6,999	242,973	1,567,505	88,677	89,779	31,393	63,685	19,603	67,798
7,000 to 7,999	237,426	1,669,277	89,640	119,776	34,074	53,906	20,665	108,025
8,000 to 8,999	205,817	1,676,014	96,346	163,739	37,857	76,559	28,515	152,517
9,000 to 9,999	220,302	1,914,230	91,939	127,672	32,030	61,698	39,175	280,135
10,000 to 10,999	197,105	2,065,621	84,503	165,416	27,294	80,065	35,123	261,363
11,000 to 11,999	193,608	2,148,020	102,361	196,794	42,088	87,959	37,803	297,479
12,000 to 12,999	199,410	2,389,205	86,381	143,341	31,134	48,563	29,751	207,853
13,000 to 13,999	200,426	2,596,039	96,382	192,373	35,277	103,926	42,449	319,965
14,000 to 14,999	223,849	3,138,885	97,455	206,695	28,733	76,444	32,553	272,401
15,000 to 15,999	195,101	2,790,706	99,044	217,128	30,064	82,608	31,317	270,608
16,000 to 16,999	196,399	3,060,258	100,452	149,575	26,818	70,452	41,327	385,471
17,000 to 17,999	191,970	3,149,682	90,318	189,492	26,662	44,358	46,387	418,232
18,000 to 18,999	176,728	3,116,247	98,021	203,894	32,484	56,200	32,072	352,726
19,000 to 19,999	177,518	3,275,114	102,385	132,148	33,497	105,751	31,852	385,572
20,000 to 20,999	183,052	3,630,309	97,158	198,705	33,768	65,307	39,427	425,548
21,000 to 21,999	159,695	3,246,334	90,557	148,449	28,793	68,360	31,579	398,052
22,000 to 22,999	150,142	3,156,064	83,036	158,079	32,815	93,140	32,110	376,702
23,000 to 23,999	158,243	3,445,283	86,071	158,169	24,295	52,047	32,223	412,775
24,000 to 24,999	148,776	3,471,357	87,018	200,472	30,712	62,948	27,145	319,078
25,000 to 25,999	142,982	3,486,050	85,384	167,855	31,279	87,577	26,658	386,292
26,000 to 26,999	159,795	4,008,676	100,687	183,643	28,945	57,870	35,583	499,947
27,000 to 27,999	135,147	3,465,493	86,614	152,032	32,592	91,208	33,403	505,272
28,000 to 28,999	138,279	3,677,444	92,193	215,573	33,377	115,293	33,300	448,609
29,000 to 29,999	128,870	3,515,484	86,731	154,917	31,313	87,428	34,099	443,953
30,000 to 30,999	128,396	3,679,221	87,308	168,869	30,364	137,492	28,690	392,778
31,000 to 31,999	141,156	4,137,857	89,852	172,610	32,047	113,577	25,150	354,291
32,000 to 32,999	120,834	3,694,356	88,261	191,771	30,001	70,598	23,393	338,246
33,000 to 33,999	129,297	4,135,722	89,547	127,355	26,927	65,124	18,239	333,211
34,000 to 34,999	133,168	4,329,246	90,664	174,432	37,634	108,948	21,976	331,084
35,000 to 35,999	115,035	3,845,301	83,725	140,361	30,091	58,027	24,283	379,218
36,000 to 36,999	107,973	3,759,047	73,871	143,604	20,966	74,608	20,956	304,440
37,000 to 37,999	111,354	3,933,783	78,384	164,153	30,710	69,899	22,965	383,017
38,000 to 38,999	110,963	4,006,065	82,280	111,692	29,687	59,491	19,044	332,337
39,000 to 39,999	109,672	4,038,387	88,101	137,786	32,659	62,838	20,533	357,037
40,000 to 49,999	897,927	37,521,314	730,482	1,280,588	263,754	696,650	181,918	3,306,899
50,000 to 59,999	660,872	32,973,414	589,230	1,208,573	240,017	728,027	139,897	2,637,947
60,000 to 69,999	532,773	31,491,806	497,215	978,195	221,938	589,713	111,853	2,055,286
70,000 to 79,999	382,781	25,818,543	365,218	725,719	175,201	510,310	80,559	1,539,802
80,000 to 89,999	289,442	21,761,314	273,840	526,168	139,153	395,526	60,098	1,235,597
90,000 to 99,999	217,430	18,614,503	219,805	546,331	116,278	369,026	43,946	1,016,506
100,000 to 149,999	470,108	48,176,946	496,846	1,810,249	316,292	1,438,495	101,707	2,526,055
150,000 to 199,999	146,183	19,795,232	160,429	961,253	120,836	869,814	31,250	925,734
200,000 to 299,999	98,385	17,367,512	114,933	1,079,972	92,892	956,299	20,642	625,250
300,000 to 399,999	34,927	8,300,458	41,938	569,214	36,041	546,731	7,022	240,963
400,000 to 499,999	16,378	4,914,853	20,419	372,332	18,137	362,506	2,995	117,396
500,000 to 999,999	25,622	10,077,963	30,784	983,405	28,278	816,748	4,736	187,811
1,000,000 to 1,999,999	9,493	6,439,969	11,589	798,549	10,751	651,737	1,881	122,250
2,000,000 to 2,999,999	2,677	2,807,754	3,159	397,088	2,962	317,652	527	37,431
3,000,000 to 3,999,999	1,110	1,487,993	1,336	224,179	1,259	197,384	205	17,436
4,000,000 to 4,999,999	628	1,100,553	770	145,786	745	132,611	125	6,189
\$ 5,000,000 and over	1,896	6,971,593	2,230	1,384,912	2,161	1,239,012	370	44,327
Total	10,352,206	\$ 409,322,283	7,134,699	\$ 20,609,509	3,082,262	\$ 13,796,555	1,884,992	\$ 28,524,833

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Business Income ^b				Net Sale of Capital Assets ^b			
	Profit		Loss		Profit		Loss	
	Amount (Thousands)		Amount (Thousands)		Amount (Thousands)		Amount (Thousands)	
	Number		Number		Number		Number	
Negative Zero	18,277	\$ 279,177	36,117	\$ 847,988	16,985	\$ 1,175,994	25,764	\$ 68,882
\$ 1 to 999	19,952	18,410	1,171	41,697	23,118	9,938	8,672	15,185
1,000 to 1,999	27,198	42,601	1,557	4,377	27,371	22,336	9,983	19,874
2,000 to 2,999	16,061	61,992	5,169	10,721	24,463	31,103	6,553	14,526
3,000 to 3,999	21,440	90,564	6,227	14,447	18,024	33,061	9,205	18,222
4,000 to 4,999	35,298	155,219	5,260	12,661	19,852	43,249	4,206	7,745
5,000 to 5,999	25,857	152,583	2,538	27,806	15,241	34,238	6,726	17,891
6,000 to 6,999	39,241	232,957	4,871	25,196	17,822	40,661	9,073	27,806
7,000 to 7,999	37,228	251,310	6,225	13,826	21,392	76,809	8,322	16,737
8,000 to 8,999	35,044	216,290	2,375	14,636	21,646	69,349	6,741	17,918
9,000 to 9,999	37,068	274,868	6,402	15,205	16,742	57,547	4,498	10,244
10,000 to 10,999	28,741	246,512	5,837	16,450	13,929	66,967	6,877	15,469
11,000 to 11,999	34,985	351,066	6,872	17,970	21,559	31,531	7,046	10,878
12,000 to 12,999	24,878	216,743	5,168	43,839	19,693	86,156	3,815	8,360
13,000 to 13,999	38,111	383,274	3,890	30,724	22,602	65,545	7,697	16,418
14,000 to 14,999	27,225	294,826	4,916	69,764	12,680	170,828	6,794	14,511
15,000 to 15,999	30,721	313,576	2,734	5,443	22,942	80,455	10,441	18,699
16,000 to 16,999	33,201	357,257	8,170	41,854	20,741	44,220	9,130	23,405
17,000 to 17,999	27,549	362,987	2,458	5,128	14,221	42,237	2,913	6,253
18,000 to 18,999	20,747	423,483	12,573	30,263	22,614	85,209	5,433	11,141
19,000 to 19,999	21,834	272,979	3,470	15,090	22,119	84,064	6,705	11,597
20,000 to 20,999	26,243	326,898	6,118	65,745	21,992	64,307	6,438	13,551
21,000 to 21,999	24,323	303,330	7,597	26,495	21,755	64,874	6,415	13,735
22,000 to 22,999	19,822	272,503	7,324	30,040	19,594	63,453	7,625	14,764
23,000 to 23,999	14,530	219,301	3,911	20,579	13,354	38,099	8,820	13,846
24,000 to 24,999	21,243	248,682	5,010	27,097	18,732	71,769	5,968	11,642
25,000 to 25,999	17,037	270,515	2,202	12,282	20,733	138,996	4,621	11,498
26,000 to 26,999	15,224	243,979	5,414	20,841	15,496	43,485	6,234	12,389
27,000 to 27,999	18,118	195,184	5,545	42,795	16,932	104,807	6,128	12,973
28,000 to 28,999	14,942	195,360	11,308	48,419	18,205	49,259	6,752	14,902
29,000 to 29,999	14,673	220,532	9,006	24,045	20,355	91,244	5,431	11,927
30,000 to 30,999	15,742	139,727	8,313	24,349	19,141	149,567	5,329	9,635
31,000 to 31,999	15,724	230,047	8,424	47,415	23,007	79,697	6,728	17,098
32,000 to 32,999	16,668	289,221	5,126	27,122	15,090	86,475	7,871	18,068
33,000 to 33,999	17,053	195,690	6,920	44,310	16,298	97,002	8,330	18,691
34,000 to 34,999	18,284	331,106	7,603	31,527	21,615	84,245	7,394	14,981
35,000 to 35,999	11,641	186,192	5,923	25,281	17,740	50,464	4,219	10,466
36,000 to 36,999	8,032	124,636	6,009	31,081	11,617	79,740	5,348	11,077
37,000 to 37,999	12,433	189,677	8,024	52,626	20,024	89,016	4,824	10,867
38,000 to 38,999	13,938	128,542	4,716	12,425	17,241	55,089	2,828	5,175
39,000 to 39,999	12,566	176,725	3,611	22,073	18,275	99,291	11,660	25,569
40,000 to 49,999	117,891	1,975,823	51,173	242,638	175,072	783,358	50,526	114,750
50,000 to 59,999	109,729	1,962,710	40,271	138,732	153,722	862,800	54,755	117,390
60,000 to 69,999	79,938	1,726,311	33,584	127,467	143,945	901,077	40,666	89,975
70,000 to 79,999	62,201	1,577,968	24,535	105,272	112,801	809,280	36,649	78,197
80,000 to 89,999	43,337	1,316,951	24,445	109,444	96,702	800,400	23,368	50,174
90,000 to 99,999	38,427	1,314,873	15,396	75,359	72,999	689,222	23,011	50,593
100,000 to 149,999	99,013	4,423,689	33,834	196,011	227,224	3,049,570	55,428	119,937
150,000 to 199,999	41,348	2,600,611	9,755	70,223	89,565	2,138,186	25,903	57,199
200,000 to 299,999	29,876	2,912,066	7,546	71,835	71,519	2,959,782	19,466	46,213
300,000 to 399,999	9,969	1,259,899	2,767	44,900	27,696	1,812,541	7,229	17,808
400,000 to 499,999	4,988	781,986	1,484	36,154	14,284	1,483,143	3,703	9,306
500,000 to 999,999	6,092	1,187,798	1,980	48,023	22,952	4,078,296	5,291	13,616
1,000,000 to 1,999,999	2,318	565,270	820	48,676	8,960	3,963,537	1,911	5,155
2,000,000 to 2,999,999	609	202,996	232	15,830	2,559	2,399,230	449	1,194
3,000,000 to 3,999,999	249	98,320	96	7,022	1,093	1,484,255	193	527
4,000,000 to 4,999,999	184	82,973	49	7,736	650	1,231,090	98	270
\$ 5,000,000 and over	476	398,595	168	29,395	1,936	15,475,148	257	714
Total	1,576,535	\$ 33,875,361	510,239	\$ 3,316,147	2,006,631	\$ 48,873,292	644,460	\$ 1,417,632

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S Corporations ⁷			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	9,330	\$ 159,214	29,860	\$ 733,251	5,717	\$ 132,194	18,297	\$ 2,410,819
\$ 1 to 999	425	7,918	3,504	16,466	389	2,907	1,952	14,615
1,000 to 1,999	2,056	1,754	779	5,208	888	1,769	1,169	3,430
2,000 to 2,999	2,086	2,210	4,261	16,417	998	2,110	916	8,954
3,000 to 3,999	5,589	14,950	5,260	32,125	3,335	24,085	202	1,814
4,000 to 4,999	980	3,605	7,783	51,698	3,113	15,656	1,168	10,851
5,000 to 5,999	1,946	4,570	4,936	24,093	2,337	6,809	1	9
6,000 to 6,999	3,502	16,387	7,115	53,797	2,724	11,175	779	8,051
7,000 to 7,999	5,945	13,672	5,836	14,204	3,502	1,998	1,663	8,642
8,000 to 8,999	8,125	27,830	3,612	32,912	4,204	7,617	203	13,997
9,000 to 9,999	3,731	12,338	3,890	10,722	4,616	19,141	4,281	11,160
10,000 to 10,999	8,209	32,992	4,319	22,497	3,332	13,278	1,168	446
11,000 to 11,999	4,014	17,607	5,510	32,804	1,706	29,673	1,666	4,631
12,000 to 12,999	8,254	44,413	7,036	22,494	4,390	17,659	605	9,773
13,000 to 13,999	203	104	8,204	21,017	5,612	35,556	1,959	60,285
14,000 to 14,999	3,363	18,140	4,281	41,423	4,986	35,530	2,925	1,143
15,000 to 15,999	9,608	53,964	4,377	10,609	2,201	21,111	202	393
16,000 to 16,999	6,240	64,897	5,479	26,914	591	1,104	389	20,310
17,000 to 17,999	5,232	28,902	5,850	28,246	202	8	1,167	4,304
18,000 to 18,999	5,627	19,271	5,604	31,669	3,060	48,975	6,739	264,686
19,000 to 19,999	7,772	46,840	7,749	52,638	4,298	34,962	405	1,278
20,000 to 20,999	7,843	45,216	3,909	39,481	4,616	24,638	3,807	12,232
21,000 to 21,999	6,614	51,398	6,508	31,799	3,315	29,708	2,106	11,017
22,000 to 22,999	7,429	34,874	6,510	34,707	2,820	19,946	704	82
23,000 to 23,999	5,919	58,766	5,610	29,923	3,005	17,565	2,405	7,020
24,000 to 24,999	4,164	16,080	5,920	51,153	2,846	28,577	1,008	5,417
25,000 to 25,999	7,057	49,025	7,720	47,464	4,414	48,172	4,606	73,549
26,000 to 26,999	6,241	37,092	10,218	47,273	2,707	46,359	712	4,815
27,000 to 27,999	3,364	17,939	6,134	46,021	5,122	62,068	1,633	2,364
28,000 to 28,999	5,303	49,698	5,818	41,181	2,923	31,773	808	2,825
29,000 to 29,999	4,231	9,509	4,641	26,711	1,653	27,674	1,611	4,594
30,000 to 30,999	6,848	28,435	4,914	36,853	2,817	16,440	1,109	98,794
31,000 to 31,999	5,433	40,442	6,017	27,016	4,720	49,104	2,612	5,202
32,000 to 32,999	11,468	99,914	6,325	58,199	3,716	71,615	1,820	11,517
33,000 to 33,999	4,337	40,462	8,537	47,824	3,120	24,599	4,518	74,793
34,000 to 34,999	4,738	33,804	7,682	69,087	3,750	29,687	1,115	4,785
35,000 to 35,999	4,932	51,162	5,536	36,701	2,623	21,027	1,609	2,457
36,000 to 36,999	5,238	29,982	5,218	15,930	3,538	53,833	1,316	5,116
37,000 to 37,999	4,468	32,962	6,445	53,591	3,252	88,559	1,307	52,440
38,000 to 38,999	4,244	18,503	4,521	23,343	2,119	32,918	2,134	5,764
39,000 to 39,999	8,068	60,595	5,046	58,447	3,439	37,175	1,511	2,293
40,000 to 49,999	51,845	437,221	57,507	437,616	28,848	337,556	22,399	185,699
50,000 to 59,999	37,638	368,990	52,167	346,724	24,267	334,292	14,434	123,895
60,000 to 69,999	35,590	327,940	54,661	412,151	27,411	524,880	11,463	58,953
70,000 to 79,999	28,244	351,732	44,081	314,233	22,305	327,375	11,068	127,556
80,000 to 89,999	23,862	312,526	34,257	242,278	17,730	375,954	11,471	155,525
90,000 to 99,999	18,811	192,925	35,566	285,260	17,293	265,638	9,988	109,062
100,000 to 149,999	56,234	1,133,463	72,850	506,369	54,853	1,854,009	31,268	297,155
150,000 to 199,999	24,348	505,933	11,614	162,714	30,017	1,612,756	16,113	134,659
200,000 to 299,999	21,224	715,993	9,744	161,118	31,977	2,531,243	12,767	395,820
300,000 to 399,999	9,407	454,647	3,935	82,363	14,832	1,760,633	5,659	183,526
400,000 to 499,999	4,973	240,000	2,166	38,481	8,369	1,240,746	3,342	159,207
500,000 to 999,999	8,508	646,939	3,892	124,794	14,586	3,486,292	4,663	284,103
1,000,000 to 1,999,999	3,483	458,353	1,351	53,299	6,133	3,127,042	2,002	277,889
2,000,000 to 2,999,999	989	167,964	386	17,639	1,687	1,468,432	654	204,136
3,000,000 to 3,999,999	397	100,720	169	7,370	755	991,468	268	65,770
4,000,000 to 4,999,999	254	67,130	109	7,052	432	696,094	1	57,160
\$ 5,000,000 and over	734	335,544	284	23,318	1,270	4,676,051	545	497,008
Total	546,647	\$ 8,215,450	643,203	\$ 5,326,686	431,481	\$ 26,835,218	244,578	\$ 6,563,791

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Estates and Trusts				Farm Income			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	1,203	\$ 14,393	370	\$ 21,649	647	\$ 22,365	4,495	\$ 543,222
\$ 1 to 999	389	49	-	-	1,167	25	-	-
1,000 to 1,999	390	16	-	-	-	-	-	-
2,000 to 2,999	-	-	-	-	-	-	-	-
3,000 to 3,999	1	-	-	-	-	-	1,167	464
4,000 to 4,999	1,666	2,510	-	-	-	-	389	1,015
5,000 to 5,999	1	214	-	-	-	-	1,666	10,005
6,000 to 6,999	499	350	-	-	499	3,251	-	-
7,000 to 7,999	-	-	-	-	-	-	1	550
8,000 to 8,999	592	1,032	-	-	-	-	389	6,793
9,000 to 9,999	902	1,277	-	-	1,167	11,528	-	-
10,000 to 10,999	499	3,951	-	-	227	607	1,167	20,839
11,000 to 11,999	2,334	15,499	-	-	-	-	1,667	45,380
12,000 to 12,999	420	1,128	-	-	-	-	389	3,369
13,000 to 13,999	1	10	-	-	2,334	23,386	389	23,608
14,000 to 14,999	-	-	-	-	499	4,235	389	43,520
15,000 to 15,999	-	-	-	-	-	-	202	272
16,000 to 16,999	3,005	33,848	-	-	-	-	-	-
17,000 to 17,999	1,273	3,832	-	-	-	-	1,167	66,046
18,000 to 18,999	1,370	12,035	-	-	-	-	1,666	6,416
19,000 to 19,999	-	-	-	-	-	-	202	5,277
20,000 to 20,999	600	5,323	-	-	-	-	1,199	4,374
21,000 to 21,999	704	10,306	-	-	801	3,151	600	2,638
22,000 to 22,999	308	2,436	-	-	-	-	202	3,401
23,000 to 23,999	405	555	-	-	600	2,878	202	383
24,000 to 24,999	202	279	202	160	-	-	906	4,345
25,000 to 25,999	811	2,878	-	-	202	78	1,204	30,019
26,000 to 26,999	605	5,792	-	-	600	2,001	601	584
27,000 to 27,999	1,304	830	-	-	-	-	503	8,200
28,000 to 28,999	1,003	5,106	202	8	-	-	-	-
29,000 to 29,999	605	9,741	-	-	503	12,527	801	4,029
30,000 to 30,999	403	433	-	-	202	4,858	503	23,276
31,000 to 31,999	212	401	1,401	14,185	-	-	202	2,042
32,000 to 32,999	1,911	18,134	600	1,631	1,003	5,875	801	6,827
33,000 to 33,999	906	8,001	106	1,174	-	-	1,304	34,540
34,000 to 34,999	1,108	7,153	-	-	-	-	-	-
35,000 to 35,999	706	7,053	-	-	503	1,413	203	1,035
36,000 to 36,999	403	2,372	-	-	-	-	202	131
37,000 to 37,999	1,508	25,657	-	-	101	377	1,003	6,795
38,000 to 38,999	1	113	-	-	-	-	-	-
39,000 to 39,999	202	38	-	-	600	506	404	6,245
40,000 to 49,999	7,302	68,903	202	93	1,026	15,779	4,350	25,582
50,000 to 59,999	5,931	56,463	362	96	1,190	36,007	3,847	27,023
60,000 to 69,999	3,184	49,615	398	1,005	2,073	36,682	3,843	36,026
70,000 to 79,999	3,271	41,945	521	2,288	402	1,859	4,093	28,360
80,000 to 89,999	3,831	48,730	270	312	406	13,081	2,029	15,576
90,000 to 99,999	2,074	40,855	31	4	725	2,548	1,558	25,127
100,000 to 149,999	7,231	151,976	1,112	3,196	1,626	47,825	3,322	51,431
150,000 to 199,999	4,902	136,387	385	1,754	1,245	52,838	1,783	26,464
200,000 to 299,999	4,158	169,107	483	3,349	742	37,864	1,449	42,617
300,000 to 399,999	2,369	121,406	224	1,326	620	74,135	635	25,951
400,000 to 499,999	1,276	55,565	82	2,879	124	19,082	459	27,297
500,000 to 999,999	1,656	174,342	283	2,665	345	43,786	789	46,191
1,000,000 to 1,999,999	747	104,951	105	6,165	168	36,043	286	37,247
2,000,000 to 2,999,999	215	43,972	35	1,744	45	14,697	91	9,593
3,000,000 to 3,999,999	103	37,098	1	281	17	5,784	49	5,883
4,000,000 to 4,999,999	57	31,076	1	16	16	6,466	1	3,921
\$ 5,000,000 and over	183	282,991	34	2,707	30	13,030	75	36,840
Total	76,974	\$ 1,818,125	7,431	\$ 68,686	22,455	\$ 556,565	54,775	\$ 1,386,367

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	All Other Federal Income Sources ⁹				Total Income	
	Profit		Loss		Number	Amount (Thousands)
	Number	Amount (Thousands)	Number	Amount (Thousands)		
Negative Zero	16,175 389	\$ 261,104 1,309	49,999	\$ 8,229,289 779	102,505	\$ -8,947,851 2,081
\$ 1 to 999	22,771	107,961	1,948	17,376	161,936	360,666
1,000 to 1,999	19,701	50,909	2,953	19,867	198,427	463,759
2,000 to 2,999	22,204	77,272	1,199	38,989	178,802	510,053
3,000 to 3,999	35,788	85,132	4,390	28,656	240,560	1,009,268
4,000 to 4,999	30,931	76,681	779	7,887	269,121	1,319,264
5,000 to 5,999	37,188	120,153	5,006	30,152	241,919	1,428,355
6,000 to 6,999	44,040	105,096	1,557	18,675	295,056	2,063,415
7,000 to 7,999	56,167	141,060	3,502	10,783	293,408	2,376,869
8,000 to 8,999	60,141	161,883	5,285	55,183	272,126	2,410,134
9,000 to 9,999	54,344	118,755	2,010	35,820	280,803	2,803,982
10,000 to 10,999	46,877	123,881	888	21,099	263,656	2,960,880
11,000 to 11,999	55,266	127,502	4,896	44,767	256,751	3,146,603
12,000 to 12,999	50,235	116,317	2,253	113,937	240,954	3,067,655
13,000 to 13,999	51,301	172,058	1,394	47,317	263,109	3,657,774
14,000 to 14,999	54,054	173,776	1,614	21,947	268,321	4,198,778
15,000 to 15,999	54,734	165,423	1,394	1,012	245,622	3,967,453
16,000 to 16,999	53,894	199,918	2,925	9,244	247,567	4,224,051
17,000 to 17,999	54,646	151,743	2,283	28,721	236,830	4,260,358
18,000 to 18,999	47,776	229,981	2,568	55,921	218,579	4,137,646
19,000 to 19,999	58,247	157,127	4,211	64,448	215,894	4,343,207
20,000 to 20,999	64,471	213,408	1,311	65,525	223,642	4,787,595
21,000 to 21,999	66,984	190,070	2,105	25,342	198,112	4,401,877
22,000 to 22,999	52,632	193,968	3,312	29,812	183,773	4,254,566
23,000 to 23,999	65,504	205,055	802	8,547	185,845	4,530,548
24,000 to 24,999	59,132	209,484	2,339	26,725	176,898	4,502,239
25,000 to 25,999	53,881	171,855	2,202	34,062	174,855	4,598,142
26,000 to 26,999	69,174	202,190	2,503	31,338	189,769	5,201,130
27,000 to 27,999	61,195	239,736	2,000	17,343	165,771	4,716,520
28,000 to 28,999	65,866	197,590	1,008	102,519	164,671	4,765,890
29,000 to 29,999	66,171	256,874	1,934	6,733	153,593	4,750,600
30,000 to 30,999	64,990	276,759	1,401	7,314	150,081	4,790,807
31,000 to 31,999	61,543	233,228	1,799	16,831	161,108	5,278,289
32,000 to 32,999	63,431	230,946	1,207	24,560	143,630	4,879,839
33,000 to 33,999	62,141	301,075	610	1,909	145,630	5,101,696
34,000 to 34,999	62,339	290,934	2,412	84,411	151,869	5,510,282
35,000 to 35,999	60,580	322,870	1,013	13,468	134,283	4,989,686
36,000 to 36,999	55,235	208,714	706	7,513	123,812	4,711,044
37,000 to 37,999	60,935	275,955	1,199	2,407	127,365	5,071,025
38,000 to 38,999	54,147	262,761	906	2,075	123,108	4,936,918
39,000 to 39,999	56,724	265,957	1,003	25,173	123,163	5,085,654
40,000 to 49,999	529,685	2,562,080	10,147	113,139	1,021,005	47,800,499
50,000 to 59,999	429,775	2,155,096	9,679	192,418	743,209	42,357,661
60,000 to 69,999	347,279	1,688,908	5,406	170,237	589,123	39,431,886
70,000 to 79,999	248,945	1,106,976	4,293	95,223	415,549	32,049,664
80,000 to 89,999	178,825	950,433	4,899	117,339	311,300	27,037,709
90,000 to 99,999	140,768	808,793	5,739	128,178	238,768	23,186,626
100,000 to 149,999	322,057	2,482,298	11,415	352,663	532,861	65,593,702
150,000 to 199,999	103,684	1,158,588	6,817	232,121	170,011	30,068,019
200,000 to 299,999	76,947	1,202,708	4,770	227,987	119,331	29,584,050
300,000 to 399,999	28,580	620,812	2,301	103,324	43,456	15,310,075
400,000 to 499,999	14,671	316,879	1,166	61,283	20,921	9,574,188
500,000 to 999,999	21,873	743,653	2,014	278,749	31,739	21,645,919
1,000,000 to 1,999,999	8,670	520,117	876	196,141	11,731	16,171,464
2,000,000 to 2,999,999	2,381	236,014	289	137,829	3,184	7,709,830
3,000,000 to 3,999,999	1,000	162,293	120	96,197	1,343	4,624,034
4,000,000 to 4,999,999	605	83,102	72	30,648	776	3,480,320
\$ 5,000,000 and over	1,759	694,160	204	172,856	2,240	30,758,375
Total	4,611,448	\$ 25,167,477	155,034	\$ 3,911,740	12,450,050	\$ 587,012,767

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Individual Retirement Plan ^{10, 18}		Moving Expenses		Half Self-Employment Tax ¹⁰		Self-Employed Health Insurance ¹⁰	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	2,565	\$ 5,132	1,190	\$ 2,896	18,307	\$ 18,616	6,556	\$ 6,376
	-	-	-	-	-	-	-	-
\$ 1 to 999	1,167	1,430	389	165	5,836	994	1,167	460
1,000 to 1,999	4,093	4,549	-	-	22,417	2,723	3,729	3,715
2,000 to 2,999	2,165	3,380	389	238	12,032	3,387	1,946	2,386
3,000 to 3,999	2,089	2,974	202	1,379	15,685	5,944	2,536	2,628
4,000 to 4,999	1,342	2,465	779	1,417	28,231	10,147	1,946	1,541
5,000 to 5,999	3,367	5,955	-	-	23,213	9,198	4,447	3,900
6,000 to 6,999	2,335	4,670	-	-	27,958	12,719	1,558	924
7,000 to 7,999	6,163	8,519	-	-	24,837	12,393	5,947	3,524
8,000 to 8,999	1,895	1,867	-	-	30,881	14,256	6,842	3,613
9,000 to 9,999	2,814	4,546	591	922	30,740	16,022	7,729	5,428
10,000 to 10,999	2,619	5,238	-	-	20,440	11,920	2,594	1,892
11,000 to 11,999	5,279	12,817	-	-	25,118	20,465	12,150	10,630
12,000 to 12,999	3,274	5,919	888	3,290	20,867	14,700	3,549	4,006
13,000 to 13,999	5,954	12,926	-	-	39,986	29,145	10,258	9,724
14,000 to 14,999	1,090	2,086	499	29	24,204	20,761	7,053	4,132
15,000 to 15,999	8,567	14,311	-	-	25,936	19,399	4,001	3,923
16,000 to 16,999	5,218	11,972	-	-	29,571	21,015	7,145	6,604
17,000 to 17,999	3,665	6,415	499	1,098	23,626	23,212	4,946	4,185
18,000 to 18,999	9,570	17,741	499	101	16,046	22,472	2,626	1,039
19,000 to 19,999	8,473	14,247	202	107	20,640	20,211	10,203	8,702
20,000 to 20,999	8,231	19,634	1,903	5,253	23,947	20,942	8,428	5,543
21,000 to 21,999	7,912	12,790	802	3,464	21,827	18,583	5,911	4,793
22,000 to 22,999	10,507	19,539	600	903	17,125	16,806	6,903	4,157
23,000 to 23,999	6,307	11,555	202	95	14,614	14,408	5,610	5,517
24,000 to 24,999	10,509	20,440	1	3	16,953	17,860	5,752	5,650
25,000 to 25,999	9,614	20,790	202	121	16,042	17,372	6,825	5,916
26,000 to 26,999	7,611	16,221	-	-	14,025	15,740	8,611	6,855
27,000 to 27,999	3,108	5,029	1,799	4,801	16,215	14,037	4,106	3,220
28,000 to 28,999	9,216	14,144	1,199	3,363	12,146	11,404	5,621	4,157
29,000 to 29,999	11,421	24,485	1,199	2,423	14,777	17,676	4,019	3,173
30,000 to 30,999	9,216	15,143	2,398	5,540	11,936	9,760	4,009	1,957
31,000 to 31,999	10,516	17,999	1,401	2,818	14,832	18,902	3,403	2,088
32,000 to 32,999	8,328	15,058	509	713	14,352	18,663	6,315	5,648
33,000 to 33,999	11,814	22,521	1,799	820	16,142	13,108	2,509	2,054
34,000 to 34,999	4,857	9,980	801	2,156	14,889	24,886	5,222	6,107
35,000 to 35,999	6,226	12,504	202	192	9,635	12,709	2,818	1,334
36,000 to 36,999	5,816	10,246	706	1,367	7,024	11,054	3,304	2,593
37,000 to 37,999	3,611	9,490	-	-	12,525	15,212	3,410	2,765
38,000 to 38,999	8,018	16,071	811	743	11,436	12,357	3,213	3,550
39,000 to 39,999	10,631	19,213	1,304	1,795	11,777	12,669	4,820	5,580
40,000 to 49,999	44,669	98,360	6,088	10,638	109,615	140,822	36,408	38,358
50,000 to 59,999	32,561	81,349	3,442	5,816	102,749	148,908	32,021	30,925
60,000 to 69,999	26,049	70,811	6,161	15,415	78,373	136,187	23,983	20,987
70,000 to 79,999	15,453	44,255	3,546	5,407	62,460	111,592	17,746	20,739
80,000 to 89,999	12,166	36,765	2,516	5,457	44,754	88,071	14,307	16,238
90,000 to 99,999	10,250	30,967	1,627	3,834	37,364	79,696	9,860	8,851
100,000 to 149,999	26,358	82,204	4,958	17,561	108,726	266,054	39,652	51,302
150,000 to 199,999	8,746	28,353	1,055	14,951	50,066	133,096	17,529	24,279
200,000 to 299,999	7,040	23,261	977	3,877	39,510	139,810	15,920	25,009
300,000 to 399,999	2,848	9,241	307	1,572	15,678	60,361	6,557	10,935
400,000 to 499,999	1,305	4,303	79	202	7,825	32,746	3,132	5,921
500,000 to 999,999	1,832	6,319	208	2,076	10,947	53,487	4,740	9,220
1,000,000 to 1,999,999	691	2,346	55	366	4,251	23,115	1,963	4,070
2,000,000 to 2,999,999	194	653	15	204	1,184	7,199	480	1,014
3,000,000 to 3,999,999	48	169	6	54	483	3,551	207	477
4,000,000 to 4,999,999	30	92	1	1	321	3,026	143	316
\$ 5,000,000 and over	72	241	1	2	989	12,562	357	971
Total	437,485	\$ 981,699	55,007	\$ 135,647	1,454,065	\$ 2,064,130	434,740	\$ 441,599

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Self-Employed ¹⁰ Retirement Plan		Penalty on Early Withdrawal Of Savings		Alimony Paid		Total Adjustments ¹¹	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	262	\$ 87,235	1,005	\$ 226	889	\$ 35,041	24,014	\$ 159,163
\$ 1 to 999	-	-	783	29	389	2,149	10,122	5,481
1,000 to 1,999	-	-	1,556	67	-	-	28,844	14,362
2,000 to 2,999	-	-	1,687	649	-	-	18,587	11,152
3,000 to 3,999	-	-	2,724	110	1,167	4,901	22,943	19,452
4,000 to 4,999	-	-	1	1	-	-	38,470	17,666
5,000 to 5,999	-	-	1	1	-	-	32,617	21,462
6,000 to 6,999	1,167	785	1,946	340	389	934	43,132	26,766
7,000 to 7,999	-	-	5,167	1,131	-	-	46,785	35,969
8,000 to 8,999	888	1,235	1,167	16	-	-	36,439	22,944
9,000 to 9,999	1	15	2,723	791	-	-	45,257	32,767
10,000 to 10,999	-	-	389	97	1,167	8,402	31,780	32,390
11,000 to 11,999	1,868	2,449	1,556	105	-	-	42,579	53,321
12,000 to 12,999	-	-	1,387	197	389	2,616	29,510	32,661
13,000 to 13,999	2,165	2,714	2,165	150	-	-	50,199	57,411
14,000 to 14,999	499	657	1,666	560	499	2,374	30,493	32,941
15,000 to 15,999	-	-	1,167	545	1,167	1,905	35,002	44,253
16,000 to 16,999	-	-	499	60	779	18,038	42,901	64,543
17,000 to 17,999	-	-	591	120	499	1,198	32,854	38,441
18,000 to 18,999	-	-	701	27	202	726	27,686	44,610
19,000 to 19,999	2,334	3,935	202	152	202	1,376	29,347	50,135
20,000 to 20,999	2,009	6,030	1,799	131	1,904	3,689	33,678	63,599
21,000 to 21,999	1,903	5,179	2,105	306	404	3,443	33,742	52,533
22,000 to 22,999	202	459	1,804	311	600	863	28,934	46,706
23,000 to 23,999	1,401	2,118	202	14	1,304	3,433	23,431	39,925
24,000 to 24,999	1,108	3,162	1,506	269	-	-	26,893	48,722
25,000 to 25,999	2,614	6,284	2,607	346	202	27	28,061	53,914
26,000 to 26,999	1,102	5,466	2,005	1,061	1,102	7,460	25,449	56,006
27,000 to 27,999	600	345	1,004	289	503	1,810	24,733	31,343
28,000 to 28,999	600	1,773	1,806	158	600	2,547	24,555	42,029
29,000 to 29,999	636	1,483	1,608	856	202	897	25,394	53,800
30,000 to 30,999	403	1,587	806	54	1,304	21,036	25,055	55,183
31,000 to 31,999	2,301	8,536	605	337	1,708	4,866	29,061	55,650
32,000 to 32,999	807	3,617	806	151	1,214	13,041	28,417	62,495
33,000 to 33,999	-	-	801	130	2,000	11,536	29,169	52,088
34,000 to 34,999	605	3,278	1,993	160	-	-	22,610	54,937
35,000 to 35,999	600	3,117	404	649	1,205	8,167	17,164	40,297
36,000 to 36,999	1,304	4,019	-	-	-	-	15,148	30,504
37,000 to 37,999	1,605	14,490	1,205	88	600	29,976	19,153	73,539
38,000 to 38,999	202	403	1,206	49	202	1,591	20,865	35,821
39,000 to 39,999	1,808	6,118	409	103	1,305	12,214	23,019	58,792
40,000 to 49,999	15,416	69,342	7,777	1,551	9,811	58,991	171,665	429,403
50,000 to 59,999	16,780	72,307	8,898	1,417	6,755	56,511	148,399	403,499
60,000 to 69,999	15,213	76,858	7,090	743	8,577	78,014	120,784	407,276
70,000 to 79,999	15,062	88,299	3,898	627	7,555	57,094	91,114	334,087
80,000 to 89,999	11,174	68,885	3,061	1,122	3,143	24,423	65,024	246,746
90,000 to 99,999	8,515	68,144	4,084	827	4,853	34,799	54,401	238,844
100,000 to 149,999	34,053	346,943	6,392	2,080	11,099	161,572	147,418	953,330
150,000 to 199,999	21,384	274,457	2,433	1,105	4,170	71,542	62,727	554,136
200,000 to 299,999	18,036	328,416	1,054	367	3,613	88,549	48,921	614,725
300,000 to 399,999	6,398	131,941	420	665	1,571	71,872	19,806	288,565
400,000 to 499,999	3,254	73,560	331	123	716	39,583	9,867	157,970
500,000 to 999,999	4,359	117,250	412	171	1,191	70,414	14,260	261,513
1,000,000 to 1,999,999	1,236	28,719	111	97	486	33,885	5,634	93,566
2,000,000 to 2,999,999	284	5,909	38	31	141	9,980	1,587	26,777
3,000,000 to 3,999,999	118	2,797	1	3	75	6,795	636	14,072
4,000,000 to 4,999,999	1	1,650	1	44	43	5,201	410	10,342
\$ 5,000,000 and over	232	4,954	23	12	115	19,841	1,236	38,777
Total	202,582	\$ 1,936,921	99,690	\$ 21,821	88,011	\$ 1,095,325	2,168,041	\$ 6,899,397

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	California Adjustments ³				Medical Expenses		State and Local Income Taxes	
	Subtractions		Additions		Number	Amount (Thousands)	Number	Amount (Thousands)
	Number	Amount (Thousands)	Number	Amount (Thousands)				
Negative Zero	62,577 779	\$ 5,193,541 2,454	48,081 -	\$ 7,617,877 -	29,430 -	\$ 134,502 -	22,392 -	\$ 102,199 -
\$ 1 to 999	39,308	246,864	5,950	20,327	4,483	30,450	4,015	1,270
1,000 to 1,999	26,060	102,650	5,898	20,814	4,735	9,981	8,058	1,955
2,000 to 2,999	21,327	99,083	3,254	46,869	6,725	10,797	5,807	3,750
3,000 to 3,999	31,437	130,299	5,281	28,274	9,963	33,793	12,126	12,569
4,000 to 4,999	34,986	106,097	5,287	16,286	12,652	35,572	11,731	1,358
5,000 to 5,999	37,890	112,419	4,915	31,646	8,704	59,221	7,427	13,473
6,000 to 6,999	49,541	128,998	4,003	16,335	9,071	35,121	5,477	2,561
7,000 to 7,999	50,226	145,901	6,836	11,885	8,173	31,258	13,672	4,813
8,000 to 8,999	48,438	128,791	3,745	13,317	13,446	42,485	13,527	6,552
9,000 to 9,999	43,119	149,161	6,330	32,428	12,019	61,838	14,652	3,100
10,000 to 10,999	44,364	128,979	4,501	1,770	15,095	48,339	12,118	4,480
11,000 to 11,999	48,419	148,233	3,372	41,025	21,174	64,004	18,009	5,798
12,000 to 12,999	45,145	119,651	8,918	106,667	13,696	39,424	17,120	5,588
13,000 to 13,999	40,341	117,318	4,104	61,986	19,348	125,474	20,520	6,129
14,000 to 14,999	47,313	140,255	9,732	31,462	17,736	77,927	28,463	14,326
15,000 to 15,999	41,958	121,418	5,697	8,467	15,633	90,316	30,219	12,124
16,000 to 16,999	40,233	82,717	7,924	7,725	21,446	70,912	35,469	15,859
17,000 to 17,999	45,292	136,103	9,735	63,019	22,655	224,745	31,786	10,061
18,000 to 18,999	37,265	113,169	10,021	66,006	11,499	46,441	23,226	15,223
19,000 to 19,999	61,245	126,200	5,259	56,001	17,185	68,221	39,113	22,215
20,000 to 20,999	54,684	149,282	7,325	12,853	16,943	68,739	34,310	14,821
21,000 to 21,999	56,696	122,541	6,823	35,227	21,230	103,351	51,644	29,155
22,000 to 22,999	47,244	105,038	7,223	17,698	17,778	68,317	33,568	17,639
23,000 to 23,999	53,313	136,370	3,818	5,418	14,234	41,064	38,154	20,882
24,000 to 24,999	53,019	153,690	5,537	36,989	20,985	85,086	42,324	26,614
25,000 to 25,999	52,581	125,959	7,232	30,383	11,046	48,546	32,717	24,562
26,000 to 26,999	62,680	154,487	7,927	30,238	17,363	90,823	54,528	30,733
27,000 to 27,999	56,307	141,872	5,364	11,383	9,441	45,095	42,147	35,527
28,000 to 28,999	60,982	164,122	4,632	104,606	16,671	69,981	52,710	35,254
29,000 to 29,999	57,813	173,400	3,425	6,279	18,273	77,104	53,453	36,440
30,000 to 30,999	59,194	198,899	8,343	50,658	8,948	43,783	57,633	44,960
31,000 to 31,999	62,252	167,066	7,025	20,569	15,072	53,274	54,000	38,536
32,000 to 32,999	60,141	194,085	4,576	33,836	21,066	63,753	58,169	64,482
33,000 to 33,999	61,453	187,582	6,842	12,693	10,649	36,912	57,025	62,789
34,000 to 34,999	61,738	233,568	6,138	65,861	14,364	56,229	60,224	61,512
35,000 to 35,999	56,893	212,517	5,245	27,558	13,649	55,551	52,070	57,175
36,000 to 36,999	56,052	172,829	5,067	21,932	6,860	27,398	54,638	63,563
37,000 to 37,999	58,097	223,840	4,740	7,423	9,658	39,020	50,731	56,972
38,000 to 38,999	48,851	158,247	3,343	3,744	11,173	33,674	57,967	71,111
39,000 to 39,999	54,826	196,620	5,336	32,855	9,875	32,620	59,028	73,312
40,000 to 49,999	512,309	1,906,862	54,766	207,235	95,694	336,181	578,334	865,495
50,000 to 59,999	422,527	1,540,493	39,453	260,500	53,444	264,317	503,914	1,026,647
60,000 to 69,999	337,446	1,135,888	32,372	249,025	33,621	168,668	458,951	1,176,693
70,000 to 79,999	248,868	840,295	31,922	211,169	23,454	102,930	353,035	1,103,344
80,000 to 89,999	176,480	644,081	27,799	192,684	12,556	89,707	275,249	1,026,280
90,000 to 99,999	140,577	551,671	23,017	225,872	9,249	70,910	220,271	1,053,717
100,000 to 149,999	323,150	1,498,086	69,860	476,775	21,576	182,802	507,088	3,319,478
150,000 to 199,999	107,110	654,818	35,139	222,915	4,014	49,672	166,167	1,881,319
200,000 to 299,999	81,715	695,249	35,712	341,367	2,018	44,188	117,258	1,987,058
300,000 to 399,999	31,248	369,487	16,665	218,263	694	25,204	42,910	1,104,387
400,000 to 499,999	16,604	248,032	9,580	131,379	260	9,233	20,460	717,696
500,000 to 999,999	25,108	543,318	15,837	499,463	312	11,286	31,118	1,690,938
1,000,000 to 1,999,999	9,775	473,857	7,118	384,999	58	3,129	11,538	1,337,641
2,000,000 to 2,999,999	2,731	211,808	2,121	252,392	22	1,146	3,145	641,212
3,000,000 to 3,999,999	1,156	141,794	924	148,210	1	75	1,333	383,557
4,000,000 to 4,999,999	692	84,151	560	70,911	1	16	765	272,575
\$ 5,000,000 and over	2,054	1,013,005	1,701	649,830	1	63	2,226	2,345,505
Total	4,471,629	\$ 23,705,208	689,350	\$ 13,611,379	837,128	\$ 3,836,868	4,665,729	\$ 23,064,983

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Real Estate Taxes		Personal Property Taxes		Other Taxes		Total Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	37,666	\$ 118,436	10,129	\$ 10,339	8,258	\$ 4,971	43,594	\$ 235,943
\$ 1 to 999	11,109	9,618	5,961	1,269	2,374	80	13,450	12,238
1,000 to 1,999	10,127	12,420	4,601	674	1,171	240	11,795	15,289
2,000 to 2,999	10,729	14,042	6,060	916	6,255	793	13,316	19,502
3,000 to 3,999	12,645	12,334	4,896	1,279	6,428	1,464	22,314	27,846
4,000 to 4,999	17,170	17,634	5,105	2,218	7,395	722	18,558	21,933
5,000 to 5,999	8,502	13,700	6,944	2,164	779	151	13,611	29,488
6,000 to 6,999	17,087	21,542	7,828	1,203	1,478	542	17,976	25,848
7,000 to 7,999	18,822	24,863	5,454	2,069	889	29	23,822	31,774
8,000 to 8,999	15,258	26,356	9,345	2,931	3,179	896	17,814	36,734
9,000 to 9,999	20,560	26,362	8,430	2,132	6,149	716	25,132	32,310
10,000 to 10,999	22,414	48,524	13,171	3,767	6,040	1,280	27,420	58,052
11,000 to 11,999	24,823	37,600	11,958	2,803	4,350	760	32,906	46,962
12,000 to 12,999	27,557	37,078	8,449	2,802	6,477	1,143	31,778	46,611
13,000 to 13,999	28,457	39,544	13,518	3,418	5,481	986	33,573	50,076
14,000 to 14,999	33,786	53,631	12,974	3,057	8,871	4,224	44,375	75,239
15,000 to 15,999	29,022	38,599	10,043	1,490	10,467	3,814	37,483	56,026
16,000 to 16,999	36,376	48,732	17,722	3,184	7,219	2,696	43,891	70,471
17,000 to 17,999	31,760	42,513	16,918	5,674	11,621	2,543	46,116	60,792
18,000 to 18,999	24,837	53,716	13,111	2,736	6,966	2,161	32,401	73,836
19,000 to 19,999	41,167	57,815	23,257	6,147	4,244	863	48,612	87,040
20,000 to 20,999	32,402	46,920	20,077	5,170	8,122	1,789	44,525	68,700
21,000 to 21,999	46,446	67,037	22,424	5,943	8,612	3,210	59,158	105,345
22,000 to 22,999	33,861	46,750	14,736	5,684	4,215	1,281	39,376	71,355
23,000 to 23,999	35,156	44,099	16,326	5,107	9,311	1,738	43,067	71,826
24,000 to 24,999	39,514	48,130	16,492	4,595	11,530	2,743	48,838	82,082
25,000 to 25,999	34,912	55,519	17,277	5,724	5,720	1,740	38,929	87,545
26,000 to 26,999	51,026	73,312	16,255	5,833	11,014	3,150	60,451	113,029
27,000 to 27,999	37,264	49,533	16,265	7,704	8,227	2,157	46,271	94,920
28,000 to 28,999	45,513	63,561	22,862	9,243	17,244	4,726	56,937	112,784
29,000 to 29,999	53,973	71,365	24,813	9,041	11,762	4,099	60,188	120,945
30,000 to 30,999	47,113	64,685	21,459	7,287	10,629	3,500	59,348	120,432
31,000 to 31,999	48,113	74,880	20,651	9,771	9,838	2,732	57,622	125,918
32,000 to 32,999	52,981	73,736	21,011	7,187	14,235	5,496	61,600	150,901
33,000 to 33,999	48,324	69,013	20,649	7,288	9,644	3,870	58,230	142,960
34,000 to 34,999	53,723	84,486	24,551	9,799	10,638	3,283	64,148	159,080
35,000 to 35,999	45,640	61,674	18,890	6,028	8,534	2,119	54,085	126,996
36,000 to 36,999	47,437	72,076	21,004	8,785	9,913	3,830	57,052	148,253
37,000 to 37,999	44,427	68,114	20,777	6,754	5,219	1,290	51,238	133,129
38,000 to 38,999	48,543	65,961	19,006	8,320	9,841	3,837	58,170	149,229
39,000 to 39,999	52,804	69,434	25,213	8,407	12,575	4,404	60,535	155,557
40,000 to 49,999	521,266	874,630	228,802	91,136	106,170	44,540	591,349	1,875,801
50,000 to 59,999	447,489	778,203	211,127	90,641	106,832	50,780	510,079	1,946,271
60,000 to 69,999	407,922	767,542	201,852	89,782	85,943	41,128	462,253	2,075,145
70,000 to 79,999	314,920	635,176	154,794	69,885	72,508	30,807	355,030	1,839,213
80,000 to 89,999	251,824	545,341	125,909	61,137	64,522	31,373	276,229	1,664,130
90,000 to 99,999	201,018	492,640	107,342	59,411	60,921	43,360	222,608	1,649,129
100,000 to 149,999	464,605	1,299,033	290,253	169,108	125,017	68,985	509,409	4,856,604
150,000 to 199,999	153,084	568,428	107,127	68,808	41,125	27,518	166,963	2,546,074
200,000 to 299,999	108,206	500,956	75,653	53,946	29,513	23,966	117,783	2,565,926
300,000 to 399,999	40,012	223,083	27,563	21,937	10,479	10,103	43,063	1,359,510
400,000 to 499,999	19,326	130,096	13,114	11,771	4,658	5,907	20,554	865,471
500,000 to 999,999	29,661	224,602	20,251	19,225	7,354	11,400	31,254	1,946,166
1,000,000 to 1,999,999	10,931	119,012	7,246	9,098	2,522	6,692	11,583	1,472,443
2,000,000 to 2,999,999	3,010	42,912	1,978	3,160	708	2,937	3,156	690,221
3,000,000 to 3,999,999	1,280	21,324	849	1,360	287	1,358	1,337	407,599
4,000,000 to 4,999,999	737	15,046	517	912	173	1,467	767	290,020
\$ 5,000,000 and over	2,152	64,705	1,475	4,567	513	8,408	2,232	2,423,187
Total	4,356,489	\$ 9,328,076	2,201,484	\$ 1,031,829	1,032,159	\$ 502,816	5,004,754	\$ 33,927,703

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Mortgage Interest		Points and Investment Interest		Total Interest ¹²		Cash/Check Contributions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	34,450	\$ 513,834	11,251	\$ 178,071	36,390	\$ 691,905	28,495	\$ 86,040
\$ 1 to 999	12,277	57,711	7	62	12,277	57,774	6,718	2,709
1,000 to 1,999	9,922	46,794	217	1,441	10,125	48,235	6,170	6,525
2,000 to 2,999	10,340	51,402	919	5,301	10,371	56,703	11,040	13,541
3,000 to 3,999	11,867	61,926	204	19	11,867	61,946	9,503	7,408
4,000 to 4,999	16,969	82,264	1,169	186	16,969	82,450	9,777	8,121
5,000 to 5,999	8,113	51,033	780	661	8,113	51,694	9,000	4,631
6,000 to 6,999	16,808	113,165	4,096	160	16,808	113,325	11,640	10,495
7,000 to 7,999	17,937	108,097	1,278	249	18,433	108,345	13,487	8,612
8,000 to 8,999	14,465	109,517	1,169	33	14,465	109,550	15,680	18,057
9,000 to 9,999	17,727	112,485	2,148	621	17,728	113,106	13,113	5,405
10,000 to 10,999	17,653	205,903	1,561	169	17,654	206,072	17,757	18,180
11,000 to 11,999	28,049	166,057	2,723	359	28,049	166,416	26,530	26,465
12,000 to 12,999	24,520	177,350	1,273	294	24,520	177,644	21,166	25,194
13,000 to 13,999	24,163	153,300	4,207	320	24,163	153,620	24,755	28,468
14,000 to 14,999	27,149	195,914	4,281	171,782	29,483	367,695	37,352	40,776
15,000 to 15,999	26,942	172,897	2,724	1,631	28,109	174,528	24,704	23,287
16,000 to 16,999	27,878	218,990	792	325	28,281	219,314	33,652	53,246
17,000 to 17,999	33,493	228,420	2,959	1,135	35,063	229,556	35,483	39,528
18,000 to 18,999	23,550	247,656	4,671	307	25,884	247,963	24,858	30,879
19,000 to 19,999	32,923	268,130	2,460	1,968	32,923	270,097	37,221	48,353
20,000 to 20,999	31,761	254,327	4,405	4,941	31,761	259,269	36,908	42,136
21,000 to 21,999	40,139	277,095	6,106	8,679	40,341	285,773	43,950	48,888
22,000 to 22,999	30,174	244,339	1,708	3,765	30,174	248,104	33,074	40,084
23,000 to 23,999	35,548	239,928	6,819	7,673	35,951	247,602	36,155	36,546
24,000 to 24,999	36,518	263,693	4,850	957	36,518	264,651	40,924	50,844
25,000 to 25,999	31,098	240,883	5,718	3,771	31,300	244,654	32,725	35,200
26,000 to 26,999	49,793	395,823	8,909	8,113	50,297	403,936	47,539	49,571
27,000 to 27,999	35,212	258,070	4,321	1,524	35,515	259,594	40,785	47,759
28,000 to 28,999	43,575	337,049	7,623	12,415	44,880	349,465	47,515	63,818
29,000 to 29,999	52,948	404,337	7,057	5,352	53,150	409,690	49,172	50,467
30,000 to 30,999	47,489	357,875	3,318	2,135	47,994	360,011	50,206	50,913
31,000 to 31,999	43,569	361,258	7,015	7,178	44,269	368,436	49,704	55,771
32,000 to 32,999	50,045	382,430	9,327	10,265	50,846	392,695	53,146	52,091
33,000 to 33,999	45,196	356,333	4,912	15,317	46,199	371,849	50,798	60,545
34,000 to 34,999	51,504	422,075	8,427	10,255	51,504	432,329	50,983	63,771
35,000 to 35,999	43,505	314,974	8,132	4,876	43,505	319,850	46,567	66,477
36,000 to 36,999	47,309	372,937	5,220	4,274	47,712	377,211	47,243	59,877
37,000 to 37,999	41,777	399,020	2,823	2,584	41,777	401,604	42,612	58,052
38,000 to 38,999	47,804	377,173	10,136	5,125	48,510	382,298	49,145	44,706
39,000 to 39,999	49,763	381,791	9,532	6,362	50,066	388,152	53,028	58,573
40,000 to 49,999	504,355	4,445,363	74,425	83,517	509,105	4,528,880	506,495	613,345
50,000 to 59,999	429,084	4,074,193	77,955	69,326	432,879	4,143,518	440,597	678,660
60,000 to 69,999	393,891	4,032,729	75,579	74,404	397,538	4,107,133	404,822	633,353
70,000 to 79,999	310,800	3,457,557	63,929	47,259	313,254	3,504,816	315,977	492,790
80,000 to 89,999	242,608	2,870,378	55,540	40,743	244,023	2,911,121	242,763	398,800
90,000 to 99,999	192,695	2,493,317	45,873	66,424	193,884	2,559,740	201,559	390,635
100,000 to 149,999	436,747	6,433,952	123,066	185,713	445,306	6,619,665	468,492	1,079,384
150,000 to 199,999	140,678	2,642,827	48,491	105,453	143,704	2,748,280	154,792	466,785
200,000 to 299,999	98,073	2,208,516	39,968	156,567	101,267	2,365,083	109,424	466,058
300,000 to 399,999	35,139	915,111	16,801	114,246	36,781	1,029,357	40,159	234,958
400,000 to 499,999	16,269	484,334	8,503	96,895	17,163	581,029	19,524	140,257
500,000 to 999,999	25,223	819,479	14,767	236,011	27,045	1,055,490	29,672	365,096
1,000,000 to 1,999,999	8,718	339,528	6,047	217,696	9,764	557,224	11,026	251,501
2,000,000 to 2,999,999	2,308	99,095	1,780	97,808	2,664	196,903	3,016	127,014
3,000,000 to 3,999,999	943	43,161	771	63,271	1,108	106,432	1,279	66,160
4,000,000 to 4,999,999	523	24,682	465	39,356	641	64,038	744	40,566
\$ 5,000,000 and over	1,489	74,754	1,497	380,460	1,900	455,214	2,143	477,100
Total	4,131,465	\$ 45,443,230	832,704	\$ 2,565,604	4,187,970	\$ 48,008,834	4,272,744	\$ 8,464,469

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Non-Cash Contributions		Contribution Carryover		Total Contributions ¹³		Casualty and Theft Losses	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	13,399	\$ 20,142	15,741	\$ 184,475	6,791	\$ 27,939	766	\$ 5,308
\$ 1 to 999	2,790	419	496	473	6,436	2,270	-	-
1,000 to 1,999	4,234	586	629	924	5,781	6,962	-	-
2,000 to 2,999	3,896	576	420	709	10,262	9,740	-	-
3,000 to 3,999	3,165	1,863	1,946	1,572	10,282	6,753	-	-
4,000 to 4,999	11,719	4,324	779	646	15,614	12,680	-	-
5,000 to 5,999	7,270	1,963	-	-	12,892	5,730	-	-
6,000 to 6,999	3,626	862	1,168	7,579	12,807	10,852	-	-
7,000 to 7,999	9,089	2,370	389	132	13,487	11,117	-	-
8,000 to 8,999	8,408	2,242	1,371	2,634	15,291	19,367	-	-
9,000 to 9,999	9,056	2,070	228	279	13,276	7,428	1,167	1,636
10,000 to 10,999	6,660	2,190	-	-	17,757	20,370	2,334	2,864
11,000 to 11,999	9,554	5,536	4,895	7,126	26,304	34,102	202	42
12,000 to 12,999	11,638	5,038	1,587	1,278	21,945	29,698	-	-
13,000 to 13,999	9,871	5,651	389	234	24,755	28,797	-	-
14,000 to 14,999	16,686	7,452	1,666	2,272	38,350	50,501	-	-
15,000 to 15,999	16,714	8,409	1,893	1,514	25,871	33,213	389	7,048
16,000 to 16,999	15,311	23,892	-	-	36,577	77,143	-	-
17,000 to 17,999	19,119	8,585	202	25,073	37,539	45,738	389	5,902
18,000 to 18,999	12,975	5,821	1,667	12,021	25,961	39,150	1,167	16,799
19,000 to 19,999	23,928	10,564	702	835	39,390	49,105	-	-
20,000 to 20,999	19,435	11,279	202	74	38,510	56,510	202	1,142
21,000 to 21,999	33,621	13,350	-	-	50,154	62,244	-	-
22,000 to 22,999	17,338	8,229	601	211	34,176	48,524	-	-
23,000 to 23,999	23,124	12,605	202	927	37,258	50,080	202	1,971
24,000 to 24,999	25,562	11,984	802	4,783	43,922	65,474	-	-
25,000 to 25,999	17,962	11,817	801	241	32,125	46,789	-	-
26,000 to 26,999	28,963	10,550	1,410	23,807	48,144	64,019	600	120
27,000 to 27,999	24,183	14,451	403	91	42,563	62,302	-	-
28,000 to 28,999	27,571	11,922	605	3,696	48,518	73,544	-	-
29,000 to 29,999	28,718	13,710	106	35	51,771	64,083	600	1,894
30,000 to 30,999	31,164	13,440	1,304	7,011	51,313	71,367	202	12,457
31,000 to 31,999	28,058	13,407	600	296	50,305	69,475	-	-
32,000 to 32,999	34,304	21,819	403	4,944	54,359	76,093	-	-
33,000 to 33,999	33,763	15,955	403	5	54,506	76,508	202	1,068
34,000 to 34,999	28,582	19,942	263	61	55,443	83,495	600	2,179
35,000 to 35,999	29,690	16,138	605	853	51,273	81,886	-	-
36,000 to 36,999	29,777	15,471	802	693	49,949	77,094	-	-
37,000 to 37,999	28,455	10,675	1	1	45,616	68,728	-	-
38,000 to 38,999	32,257	16,919	-	-	51,946	61,628	202	958
39,000 to 39,999	34,546	21,875	202	199	55,029	79,757	106	244
40,000 to 49,999	334,126	210,679	2,541	16,958	529,277	806,285	918	7,733
50,000 to 59,999	328,396	188,361	4,916	29,881	469,712	870,268	3,440	39,079
60,000 to 69,999	303,605	180,755	2,851	57,439	428,226	813,794	936	19,277
70,000 to 79,999	229,365	144,277	873	5,150	332,035	641,061	1,043	9,620
80,000 to 89,999	192,805	141,931	982	17,454	258,612	541,383	995	28,465
90,000 to 99,999	151,777	154,450	1,417	84,944	209,030	503,558	1,026	8,133
100,000 to 149,999	354,651	408,899	3,477	128,779	485,337	1,455,774	1,356	22,212
150,000 to 199,999	113,893	152,294	869	88,103	158,280	623,248	111	2,707
200,000 to 299,999	77,420	195,591	1,132	160,741	112,175	635,720	204	17,079
300,000 to 399,999	26,591	104,470	517	106,861	40,939	337,872	97	8,002
400,000 to 499,999	12,586	69,547	253	52,366	19,783	205,341	21	2,447
500,000 to 999,999	17,375	241,789	581	184,657	30,031	557,483	107	20,997
1,000,000 to 1,999,999	6,185	241,048	318	254,535	11,157	446,375	13	2,882
2,000,000 to 2,999,999	1,678	148,825	104	89,002	3,038	249,614	1	783
3,000,000 to 3,999,999	702	89,384	46	43,925	1,293	149,725	-	-
4,000,000 to 4,999,999	420	82,559	1	57,847	748	118,379	1	35
\$ 5,000,000 and over	1,298	1,058,649	125	293,105	2,164	1,605,763	-	-
Total	2,929,052	\$ 4,217,603	66,914	\$ 1,969,449	4,456,085	\$ 12,429,999	19,601	\$ 251,182

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	All Other Deductions ¹⁴		Total Federal Itemized Deductions		California Adjustments to Federal Itemized Deductions ³		California Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	23,311	\$ 106,310	42,251	\$ 1,167,490	25,224	\$ 90,644	42,689	\$ 1,053,902
\$ 1 to 999	4,465	6,963	15,896	115,989	2,853	790	7,224	91,078
1,000 to 1,999	6,461	1,492	11,516	81,447	7,284	2,082	5,512	64,415
2,000 to 2,999	5,504	4,940	15,700	103,117	7,407	1,770	7,650	85,151
3,000 to 3,999	13,561	31,196	22,367	161,112	7,238	5,291	9,704	107,418
4,000 to 4,999	5,294	1,006	20,113	160,745	10,408	1,174	8,773	110,630
5,000 to 5,999	6,629	6,234	14,280	144,597	6,942	4,740	10,947	122,334
6,000 to 6,999	5,081	7,797	19,748	191,043	5,199	2,102	14,581	159,062
7,000 to 7,999	5,485	11,109	23,435	192,927	13,497	2,370	16,879	168,714
8,000 to 8,999	7,815	2,672	20,740	210,935	16,231	4,484	20,130	208,691
9,000 to 9,999	8,000	11,798	23,536	217,285	15,304	420	21,969	209,499
10,000 to 10,999	10,351	20,406	23,251	331,798	12,580	5,095	22,751	327,853
11,000 to 11,999	7,493	36,659	32,302	347,313	20,818	6,188	33,134	346,432
12,000 to 12,999	11,239	30,924	31,888	318,054	13,832	5,299	25,163	265,625
13,000 to 13,999	8,128	22,403	31,369	347,987	21,123	7,127	34,605	362,085
14,000 to 14,999	12,727	32,800	41,207	582,983	27,521	11,559	39,960	558,896
15,000 to 15,999	14,919	45,711	38,247	403,436	28,221	9,423	34,617	374,865
16,000 to 16,999	8,944	15,647	42,427	437,308	30,504	12,802	36,386	403,339
17,000 to 17,999	16,815	47,027	45,698	599,222	25,575	6,117	39,939	557,374
18,000 to 18,999	9,221	15,618	32,867	439,268	26,133	14,486	33,462	428,042
19,000 to 19,999	16,107	57,513	47,205	526,295	39,059	20,590	42,712	478,873
20,000 to 20,999	15,756	74,880	42,817	509,711	39,433	17,206	40,702	478,296
21,000 to 21,999	23,709	63,554	56,351	599,498	46,459	27,480	52,258	542,969
22,000 to 22,999	10,845	23,068	38,504	456,177	34,485	22,044	36,373	421,818
23,000 to 23,999	13,229	34,283	40,963	435,041	39,380	19,674	40,969	418,153
24,000 to 24,999	17,584	44,417	47,581	533,365	41,640	24,033	46,665	505,125
25,000 to 25,999	13,153	42,379	37,216	459,966	32,463	23,497	36,716	433,280
26,000 to 26,999	17,876	42,498	58,836	709,788	49,539	27,555	54,556	649,846
27,000 to 27,999	11,726	61,158	45,354	514,322	42,853	32,944	42,767	463,576
28,000 to 28,999	18,552	54,325	54,120	648,465	55,433	36,079	56,140	614,829
29,000 to 29,999	21,884	53,699	58,278	722,500	55,175	37,646	56,585	677,882
30,000 to 30,999	18,433	62,257	56,731	665,956	56,327	41,780	56,934	618,290
31,000 to 31,999	22,135	79,067	54,815	687,148	58,225	42,534	56,119	655,540
32,000 to 32,999	20,855	54,791	58,889	734,224	60,599	60,324	56,886	670,621
33,000 to 33,999	19,921	71,048	54,514	699,769	57,952	65,575	54,327	636,447
34,000 to 34,999	20,992	81,690	62,837	809,317	61,195	64,244	61,463	746,492
35,000 to 35,999	17,772	72,466	52,777	647,035	54,821	58,052	52,554	597,656
36,000 to 36,999	21,230	75,495	56,044	708,938	55,848	61,841	54,044	641,010
37,000 to 37,999	18,423	65,260	49,625	706,092	52,445	59,087	48,311	634,924
38,000 to 38,999	21,067	66,869	56,548	693,212	55,975	67,571	52,754	603,695
39,000 to 39,999	22,864	69,970	58,216	719,814	56,737	67,904	56,305	643,082
40,000 to 49,999	213,081	782,622	583,970	8,373,835	588,004	867,442	568,581	7,494,080
50,000 to 59,999	179,202	707,930	503,775	7,997,166	504,547	997,453	483,124	6,953,747
60,000 to 69,999	156,138	588,435	458,801	7,815,666	447,705	1,093,867	429,375	6,595,546
70,000 to 79,999	117,379	490,019	353,076	6,635,374	348,159	1,042,868	330,511	5,512,008
80,000 to 89,999	97,076	395,923	274,900	5,661,569	266,171	955,333	254,808	4,609,374
90,000 to 99,999	69,169	346,668	222,087	5,151,805	214,266	988,667	206,627	4,071,428
100,000 to 149,999	143,598	886,514	508,435	13,954,965	503,021	3,173,976	465,100	10,640,150
150,000 to 199,999	39,543	311,652	166,419	6,009,902	167,328	1,823,853	152,218	4,318,669
200,000 to 299,999	25,655	286,705	117,369	5,479,749	119,664	1,937,464	105,509	3,686,182
300,000 to 399,999	8,421	135,743	42,916	2,600,230	44,315	1,077,036	36,423	1,471,532
400,000 to 499,999	3,723	73,052	20,520	1,533,386	21,355	711,058	16,663	766,835
500,000 to 999,999	5,320	162,501	31,103	3,232,000	33,434	1,666,455	24,492	1,359,594
1,000,000 to 1,999,999	1,721	98,325	11,536	2,147,067	12,742	1,309,756	9,666	731,877
2,000,000 to 2,999,999	468	45,674	3,144	967,798	3,520	621,968	2,744	328,986
3,000,000 to 3,999,999	199	29,259	1,330	561,781	1,513	379,718	1,194	191,769
4,000,000 to 4,999,999	105	22,308	768	397,382	885	267,740	699	138,246
\$ 5,000,000 and over	282	111,489	2,229	3,719,457	2,655	2,201,461	2,084	1,452,847
Total	1,636,616	\$ 7,184,220	4,939,517	\$ 101,979,819	4,649,221	\$ 22,187,743	4,612,033	\$ 78,460,475

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	California Standard Deduction		Personal Exemption ¹⁵ Credit		Dependent Exemption Credit		Senior/Blind Exemption Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	60,829	\$ 198,080	135,486	\$ 9,213	37,985	\$ 2,583	30,181	\$ 2,052
	1,168	4,023	1,168	79	779	53	-	-
\$ 1 to 999	158,995	325,685	102,221	6,951	29,840	2,029	12,883	876
1,000 to 1,999	194,083	420,530	103,852	7,062	52,487	3,569	11,131	757
2,000 to 2,999	172,319	480,498	117,343	7,979	61,071	4,153	14,086	958
3,000 to 3,999	231,245	676,444	186,658	12,693	69,348	4,716	23,830	1,620
4,000 to 4,999	260,348	773,707	207,910	14,138	72,669	4,941	20,080	1,365
5,000 to 5,999	230,972	762,788	215,906	14,682	123,864	8,423	27,564	1,874
6,000 to 6,999	280,475	938,201	277,117	18,844	129,996	8,840	33,192	2,257
7,000 to 7,999	276,528	905,037	284,356	19,336	132,556	9,014	28,729	1,954
8,000 to 8,999	254,330	878,561	300,480	20,433	126,897	8,629	48,545	3,301
9,000 to 9,999	258,835	946,715	298,299	20,284	198,629	13,507	40,190	2,733
10,000 to 10,999	241,132	870,489	286,298	19,468	182,408	12,404	52,103	3,543
11,000 to 11,999	224,784	834,423	300,273	20,419	133,426	9,073	54,900	3,733
12,000 to 12,999	215,791	799,276	283,009	19,245	144,380	9,818	41,824	2,844
13,000 to 13,999	229,392	881,512	328,046	22,307	169,453	11,523	52,000	3,536
14,000 to 14,999	228,361	878,687	322,498	21,930	184,568	12,551	52,058	3,540
15,000 to 15,999	211,005	839,739	310,464	21,112	177,265	12,054	49,768	3,384
16,000 to 16,999	211,180	826,081	322,133	21,905	187,277	12,735	55,468	3,772
17,000 to 17,999	198,058	801,568	306,234	20,824	177,222	12,051	41,817	2,844
18,000 to 18,999	186,284	696,513	270,455	18,391	150,797	10,254	41,565	2,826
19,000 to 19,999	173,182	657,099	272,762	18,548	165,586	11,260	35,171	2,392
20,000 to 20,999	184,139	697,596	286,741	19,498	165,053	11,224	49,182	3,344
21,000 to 21,999	146,655	591,766	266,141	18,098	151,346	10,292	44,615	3,034
22,000 to 22,999	147,400	581,036	246,455	16,759	131,985	8,975	46,458	3,159
23,000 to 23,999	146,377	572,426	246,417	16,756	135,708	9,228	35,529	2,416
24,000 to 24,999	130,233	505,002	234,495	15,946	128,313	8,725	32,623	2,218
25,000 to 25,999	138,139	540,911	232,510	15,811	135,859	9,238	34,524	2,348
26,000 to 26,999	135,213	527,978	254,726	17,321	139,126	9,461	37,453	2,547
27,000 to 27,999	123,205	495,538	234,568	15,951	133,418	9,072	40,688	2,767
28,000 to 28,999	109,633	423,984	227,744	15,487	125,359	8,524	35,902	2,441
29,000 to 29,999	97,009	387,422	213,787	14,538	126,446	8,598	32,859	2,234
30,000 to 30,999	93,147	349,889	202,468	13,768	107,433	7,305	25,578	1,739
31,000 to 31,999	104,989	403,878	221,258	15,046	136,055	9,252	27,550	1,873
32,000 to 32,999	86,744	338,328	199,867	13,591	120,539	8,197	28,681	1,950
33,000 to 33,999	91,303	344,839	203,001	13,804	103,350	7,028	25,536	1,736
34,000 to 34,999	90,407	361,136	217,223	14,771	119,448	8,122	29,029	1,974
35,000 to 35,999	82,328	331,322	192,129	13,065	98,459	6,695	28,478	1,936
36,000 to 36,999	69,768	259,102	168,604	11,465	84,240	5,728	19,879	1,352
37,000 to 37,999	79,054	313,800	182,726	12,425	88,967	6,050	25,390	1,727
38,000 to 38,999	70,857	290,977	175,326	11,922	93,294	6,344	17,071	1,161
39,000 to 39,999	66,858	258,591	175,632	11,943	93,516	6,359	24,564	1,670
40,000 to 49,999	453,124	1,891,330	1,548,295	105,284	840,396	57,147	167,896	11,417
50,000 to 59,999	260,191	1,121,696	1,202,133	81,745	672,914	45,758	121,289	8,248
60,000 to 69,999	159,748	703,419	1,006,029	68,410	571,099	38,835	79,706	5,420
70,000 to 79,999	85,558	381,685	739,383	50,278	442,399	30,083	56,343	3,831
80,000 to 89,999	56,599	255,012	559,091	38,018	307,429	20,905	37,685	2,563
90,000 to 99,999	32,402	150,946	437,849	29,774	250,616	17,042	29,551	2,009
100,000 to 149,999	67,823	304,962	974,072	66,237	524,127	35,641	80,678	5,486
150,000 to 199,999	17,944	79,973	311,857	21,206	172,566	11,735	30,872	2,099
200,000 to 299,999	13,856	59,566	216,237	14,704	119,812	8,147	24,408	1,660
300,000 to 399,999	7,044	31,185	78,077	5,309	40,912	2,782	9,809	667
400,000 to 499,999	4,258	19,100	37,327	2,538	18,689	1,271	4,390	298
500,000 to 999,999	7,247	34,362	57,079	3,881	27,983	1,903	7,520	511
1,000,000 to 1,999,999	2,068	9,637	20,854	1,418	10,449	711	2,945	200
2,000,000 to 2,999,999	440	2,095	5,663	385	2,932	199	758	52
3,000,000 to 3,999,999	150	714	2,382	162	1,258	86	324	22
4,000,000 to 4,999,999	77	355	1,377	94	710	48	181	12
\$ 5,000,000 and over	156	712	3,936	268	2,084	142	485	33
Total	7,861,439	\$ 29,007,925	16,816,427	\$ 1,143,518	9,132,792	\$ 621,030	2,063,514	\$ 140,319

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Total Exemption Credits Allowed		Manufacturer's Investment Credit		Los Angeles Revitalization Zone Credit		Other State Tax Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	83,885 1,168	\$ 11,704 132	-	-	-	-	-	-
\$ 1 to 999	83,051	9,103	-	-	-	-	-	-
1,000 to 1,999	84,255	10,591	-	-	-	-	1,497	1
2,000 to 2,999	92,722	12,300	-	-	-	-	-	-
3,000 to 3,999	157,678	17,330	-	-	-	-	499	1
4,000 to 4,999	179,086	19,110	-	-	-	-	-	-
5,000 to 5,999	183,373	24,386	-	-	-	-	1,666	32
6,000 to 6,999	241,682	27,939	-	-	-	-	-	-
7,000 to 7,999	248,030	28,957	-	-	-	-	-	-
8,000 to 8,999	254,658	31,918	-	-	-	-	-	-
9,000 to 9,999	255,445	35,336	-	-	-	-	-	-
10,000 to 10,999	247,461	34,173	499	\$ 5	1,167	\$ 35	-	-
11,000 to 11,999	245,417	32,276	-	-	-	-	-	-
12,000 to 12,999	232,344	31,218	-	-	-	-	499	2
13,000 to 13,999	254,683	35,640	-	-	-	-	-	-
14,000 to 14,999	262,705	37,967	-	-	-	-	1,167	18
15,000 to 15,999	238,391	35,703	-	-	-	-	-	-
16,000 to 16,999	242,946	37,293	-	-	-	-	-	-
17,000 to 17,999	234,192	34,673	-	-	-	-	-	-
18,000 to 18,999	214,520	30,989	-	-	-	-	499	11
19,000 to 19,999	214,716	31,771	-	-	-	-	503	13
20,000 to 20,999	221,483	33,573	-	-	-	-	705	26
21,000 to 21,999	197,511	30,715	-	-	-	-	1,003	25
22,000 to 22,999	181,267	28,677	-	-	-	-	802	7
23,000 to 23,999	186,743	28,016	-	-	-	-	-	-
24,000 to 24,999	176,646	26,613	-	-	-	-	1	-
25,000 to 25,999	172,909	27,094	-	-	-	-	-	-
26,000 to 26,999	188,444	28,991	-	-	-	-	1,003	86
27,000 to 27,999	164,846	27,703	-	-	-	-	202	22
28,000 to 28,999	165,160	26,298	-	-	-	-	1,207	346
29,000 to 29,999	152,978	25,214	-	-	-	-	202	87
30,000 to 30,999	148,475	22,765	-	-	-	-	1,206	430
31,000 to 31,999	160,904	26,000	-	-	-	-	202	2
32,000 to 32,999	143,627	23,702	-	-	-	-	106	4
33,000 to 33,999	143,915	22,355	-	-	-	-	1,304	394
34,000 to 34,999	151,067	24,808	-	-	-	-	1,512	258
35,000 to 35,999	134,476	21,535	-	-	-	-	302	5
36,000 to 36,999	123,609	18,429	-	-	-	-	1,005	69
37,000 to 37,999	127,361	20,178	-	-	-	-	802	87
38,000 to 38,999	122,809	19,353	-	-	-	-	202	16
39,000 to 39,999	122,439	19,675	-	-	-	-	1	1
40,000 to 49,999	1,014,221	172,252	609	1,137	-	-	5,516	2,015
50,000 to 59,999	736,440	134,330	-	-	101	7	2,754	431
60,000 to 69,999	587,069	112,241	-	-	-	-	2,665	831
70,000 to 79,999	414,052	83,544	-	-	-	-	3,225	2,591
80,000 to 89,999	307,368	61,172	148	546	-	-	2,798	1,471
90,000 to 99,999	236,339	48,573	110	19	-	-	1,526	1,423
100,000 to 149,999	515,635	104,214	203	124	655	2,211	7,416	9,486
150,000 to 199,999	147,661	32,988	327	1,101	211	109	4,734	7,598
200,000 to 299,999	65,962	11,871	559	2,777	445	1,838	4,832	13,733
300,000 to 399,999	251	48	255	734	332	2,083	2,744	13,740
400,000 to 499,999	73	13	299	1,925	400	3,305	1,975	10,206
500,000 to 999,999	150	27	953	7,927	539	8,194	3,533	30,642
1,000,000 to 1,999,999	39	8	557	7,221	257	9,641	1,837	24,968
2,000,000 to 2,999,999	14	3	213	4,519	86	5,966	640	12,154
3,000,000 to 3,999,999	1	1	99	2,399	31	799	307	8,585
4,000,000 to 4,999,999	1	0	49	688	22	1,312	1	6,749
\$ 5,000,000 and over	1	1	202	8,840	78	14,768	719	66,055
Total	11,464,383	\$ 1,833,493	5,082	\$ 39,964	4,324	\$ 50,268	65,524	\$ 214,623

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Other Special Credits		Total Special Credits		G-1 Tax/5870A Tax		Alternative Minimum Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	-	-	-	-	9	\$ 7	315	\$ 3,751
\$ 1 to 999	-	-	-	-	-	-	-	-
1,000 to 1,999	-	-	1,497	\$ 1	-	-	1,276	22
2,000 to 2,999	-	-	-	-	-	-	499	33
3,000 to 3,999	-	-	499	1	-	-	998	112
4,000 to 4,999	-	-	-	-	-	-	-	-
5,000 to 5,999	-	-	1,666	32	726	42	499	17
6,000 to 6,999	499	\$ 7	499	7	-	-	499	146
7,000 to 7,999	-	-	-	-	-	-	-	-
8,000 to 8,999	-	-	-	-	1,167	23	-	-
9,000 to 9,999	-	-	-	-	-	-	-	-
10,000 to 10,999	499	23	2,165	63	-	-	-	-
11,000 to 11,999	-	-	-	-	499	20	227	106
12,000 to 12,999	-	-	499	2	-	-	605	307
13,000 to 13,999	-	-	-	-	-	-	-	-
14,000 to 14,999	-	-	1,167	18	-	-	-	-
15,000 to 15,999	-	-	-	-	-	-	-	-
16,000 to 16,999	-	-	-	-	1,167	397	-	-
17,000 to 17,999	202	39	403	53	-	-	-	-
18,000 to 18,999	-	-	499	11	-	-	1	2
19,000 to 19,999	-	-	503	13	-	-	-	-
20,000 to 20,999	-	-	705	26	-	-	-	-
21,000 to 21,999	605	93	1,809	143	-	-	-	-
22,000 to 22,999	1	-	803	7	202	46	-	-
23,000 to 23,999	600	184	1,199	249	-	-	-	-
24,000 to 24,999	704	63	705	63	-	-	-	-
25,000 to 25,999	1,189	113	1,199	113	202	82	-	-
26,000 to 26,999	106	73	1,109	159	202	234	-	-
27,000 to 27,999	-	-	202	22	-	-	-	-
28,000 to 28,999	-	-	1,207	346	-	-	-	-
29,000 to 29,999	-	-	202	87	-	-	-	-
30,000 to 30,999	605	204	1,810	634	-	-	-	-
31,000 to 31,999	-	-	202	2	-	-	-	-
32,000 to 32,999	706	130	812	135	-	-	-	-
33,000 to 33,999	-	-	1,304	394	202	50	-	-
34,000 to 34,999	414	87	1,926	345	202	2	600	7
35,000 to 35,999	600	55	902	60	202	24	-	-
36,000 to 36,999	403	73	1,408	142	202	87	-	-
37,000 to 37,999	1,199	255	2,202	384	202	35	-	-
38,000 to 38,999	101	10	303	26	-	-	-	-
39,000 to 39,999	202	126	203	127	-	-	106	5
40,000 to 49,999	5,315	1,339	11,748	4,574	101	6	1,163	368
50,000 to 59,999	3,477	1,223	7,115	1,886	993	318	3,090	1,462
60,000 to 69,999	1,618	797	4,544	1,729	261	1	1,244	949
70,000 to 79,999	1,496	866	4,721	3,457	462	596	989	469
80,000 to 89,999	1,236	541	3,880	2,558	72	185	2,550	1,514
90,000 to 99,999	1,609	842	3,506	2,444	31	114	1,986	992
100,000 to 149,999	5,391	5,379	13,418	17,288	331	915	3,797	8,150
150,000 to 199,999	2,045	5,298	7,226	14,105	112	187	1,685	4,041
200,000 to 299,999	2,511	6,041	7,814	24,391	96	1,890	1,637	6,464
300,000 to 399,999	1,182	3,376	4,101	19,933	69	65	623	3,720
400,000 to 499,999	911	5,077	3,331	20,513	52	273	369	11,262
500,000 to 999,999	1,732	11,036	5,986	57,800	39	198	433	5,257
1,000,000 to 1,999,999	727	10,371	2,881	52,202	18	320	222	5,633
2,000,000 to 2,999,999	226	6,111	967	28,751	1	3	69	2,104
3,000,000 to 3,999,999	102	3,738	455	15,521	1	4	22	919
4,000,000 to 4,999,999	57	1,980	270	10,729	-	-	1	1,291
\$ 5,000,000 and over	187	12,626	946	102,268	1	29	48	4,221
Total	38,467	\$ 78,178	112,518	\$ 383,833	7,825	\$ 6,155	25,567	\$ 63,324

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Other Taxes		Taxes Withheld		Estimated Taxes Paid		Excess State Disability Insurance (SDI)	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	2,112	\$ 535	25,298	\$ 29,149	6,544	\$ 40,547	804	\$ 57
	-	-	389	2	-	-	-	-
\$ 1 to 999	1,225	6	46,733	1,909	1,665	420	1	-
1,000 to 1,999	1,115	21	79,249	1,555	2,447	1,405	1	-
2,000 to 2,999	2,165	135	90,925	2,819	499	25	1	2
3,000 to 3,999	2,789	77	139,995	3,287	1,777	1,402	-	-
4,000 to 4,999	4,344	205	178,904	5,722	7,398	1,428	-	-
5,000 to 5,999	1,278	86	144,353	7,112	5,222	1,697	-	-
6,000 to 6,999	2,392	256	188,685	10,616	7,237	948	-	-
7,000 to 7,999	888	107	184,211	11,949	8,020	1,351	-	-
8,000 to 8,999	1,556	270	175,400	13,674	6,646	3,190	1	-
9,000 to 9,999	1,394	50	180,560	13,721	3,627	1,328	-	-
10,000 to 10,999	1,434	141	167,577	17,011	1,700	587	-	-
11,000 to 11,999	499	14	168,478	18,362	4,641	1,765	-	-
12,000 to 12,999	888	15	170,587	21,439	2,643	337	-	-
13,000 to 13,999	389	37	179,276	26,719	5,908	1,098	-	-
14,000 to 14,999	888	18	193,163	32,976	8,596	1,696	-	-
15,000 to 15,999	2,756	268	182,086	29,826	9,334	3,662	-	-
16,000 to 16,999	4,068	497	181,561	39,993	14,330	6,393	-	-
17,000 to 17,999	3,222	124	181,966	40,088	5,316	1,092	-	-
18,000 to 18,999	3,735	1,861	162,296	45,335	11,449	7,515	202	8
19,000 to 19,999	1,401	103	173,151	47,252	15,980	6,831	-	-
20,000 to 20,999	4,302	686	183,651	58,025	15,279	6,168	801	17
21,000 to 21,999	3,102	145	161,021	53,250	14,445	5,179	-	-
22,000 to 22,999	4,705	315	145,151	54,550	12,355	4,024	-	-
23,000 to 23,999	2,817	327	157,351	64,817	12,054	4,764	-	-
24,000 to 24,999	2,908	179	147,892	61,632	11,333	8,860	-	-
25,000 to 25,999	2,105	180	141,298	68,528	15,793	9,285	1,199	103
26,000 to 26,999	7,321	1,063	164,238	83,887	14,694	6,973	-	-
27,000 to 27,999	600	41	139,298	73,926	15,882	9,286	403	3
28,000 to 28,999	4,309	388	139,718	81,564	13,780	7,929	600	12
29,000 to 29,999	5,409	669	131,504	77,553	12,523	8,366	1,602	17
30,000 to 30,999	6,207	1,692	132,019	90,329	11,612	7,041	2,000	31
31,000 to 31,999	3,406	323	143,488	102,775	16,388	10,824	1,802	4
32,000 to 32,999	1,205	199	123,854	95,759	17,213	14,123	7,014	35
33,000 to 33,999	3,013	1,072	131,628	112,122	11,693	7,613	6,301	80
34,000 to 34,999	1,408	392	133,178	109,368	14,608	9,988	6,618	80
35,000 to 35,999	2,108	302	117,657	114,104	13,713	7,340	8,616	121
36,000 to 36,999	1,903	147	111,191	112,201	11,509	9,455	6,699	137
37,000 to 37,999	4,917	565	113,313	120,524	12,898	15,672	7,705	256
38,000 to 38,999	2,906	484	115,399	127,761	11,828	7,038	7,898	216
39,000 to 39,999	3,605	425	113,207	123,954	12,974	9,625	9,116	237
40,000 to 49,999	31,172	4,182	923,868	1,200,734	128,533	129,890	63,008	2,514
50,000 to 59,999	31,450	3,950	673,363	1,141,348	112,950	144,719	63,570	3,095
60,000 to 69,999	24,768	3,507	541,674	1,137,374	87,315	134,408	52,934	2,856
70,000 to 79,999	20,232	3,431	386,526	988,304	68,061	134,288	38,788	2,562
80,000 to 89,999	17,296	4,432	288,686	878,591	56,893	130,734	36,704	2,474
90,000 to 99,999	9,096	1,753	219,867	810,234	44,162	115,915	25,640	1,810
100,000 to 149,999	23,164	8,233	472,273	2,369,197	149,511	616,723	63,485	5,928
150,000 to 199,999	5,189	2,140	145,484	1,127,430	72,773	468,636	19,366	2,210
200,000 to 299,999	2,857	1,919	97,123	1,120,830	61,964	660,040	12,317	1,518
300,000 to 399,999	810	729	34,314	583,920	25,334	417,877	4,653	602
400,000 to 499,999	296	341	16,117	362,588	13,249	293,069	2,175	283
500,000 to 999,999	492	814	24,953	790,557	22,275	805,174	3,228	388
1,000,000 to 1,999,999	165	195	9,239	535,983	9,328	750,416	1,423	193
2,000,000 to 2,999,999	67	100	2,595	240,067	2,669	393,112	412	64
3,000,000 to 3,999,999	1	33	1,083	129,641	1,157	251,685	159	24
4,000,000 to 4,999,999	1	44	613	94,942	684	192,136	102	15
\$ 5,000,000 and over	54	871	1,841	589,996	2,042	1,910,531	285	46
Total	275,929	\$ 51,095	9,780,498	\$ 16,308,880	1,262,453	\$ 7,803,624	457,463	\$ 27,999

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Overpayment		Credit to Next Year's Tax		Total Voluntary Contributions		Refund	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	28,950 389	\$ 66,310 2	2,753 -	\$ 8,578 -	224 -	\$ 3 -	26,625 389	\$ 57,731 2
\$ 1 to 999	47,119	2,324	392	184	1,557	3	45,172	2,138
1,000 to 1,999	77,635	2,926	1	13	1,556	4	77,245	2,909
2,000 to 2,999	84,269	2,672	-	-	1,167	2	83,101	2,669
3,000 to 3,999	118,632	4,220	389	72	496	11	118,243	4,137
4,000 to 4,999	149,544	5,985	2,334	35	389	2	146,821	5,949
5,000 to 5,999	121,451	7,226	1,559	623	499	12	119,892	6,603
6,000 to 6,999	168,732	10,271	3,314	80	8,169	102	165,418	10,090
7,000 to 7,999	168,203	11,898	4,670	577	3,222	28	166,257	11,303
8,000 to 8,999	168,112	14,845	1,758	879	2,334	5	166,743	13,962
9,000 to 9,999	162,200	11,784	390	38	5,985	150	158,308	11,619
10,000 to 10,999	149,831	12,777	1	1	3,728	18	148,663	12,764
11,000 to 11,999	150,646	14,421	1,768	764	3,612	44	147,533	13,616
12,000 to 12,999	150,084	14,948	1,946	245	1,758	8	146,972	14,695
13,000 to 13,999	168,864	19,408	2,925	227	4,000	21	166,530	19,160
14,000 to 14,999	177,126	23,399	1,758	105	203	1	175,959	23,293
15,000 to 15,999	161,502	19,910	6,224	755	403	5	160,335	19,149
16,000 to 16,999	170,093	30,376	4,683	910	2,925	139	167,945	29,332
17,000 to 17,999	154,770	22,906	1,789	245	5,369	89	151,815	22,578
18,000 to 18,999	139,605	27,157	1,865	3,629	7,002	71	136,880	23,459
19,000 to 19,999	153,144	27,062	2,774	245	1,369	9	151,940	26,813
20,000 to 20,999	156,448	32,388	6,021	1,951	1,903	26	151,641	30,412
21,000 to 21,999	142,118	30,053	4,812	1,035	2,704	27	138,908	28,994
22,000 to 22,999	121,863	24,610	4,414	456	2,001	25	119,057	24,130
23,000 to 23,999	131,837	29,895	2,408	1,083	2,301	20	129,031	28,803
24,000 to 24,999	118,798	29,976	3,155	632	1,199	35	116,046	29,310
25,000 to 25,999	117,494	32,102	3,421	2,326	1,401	16	114,885	29,761
26,000 to 26,999	130,690	36,590	3,215	522	3,003	26	129,285	36,043
27,000 to 27,999	116,276	31,253	7,119	1,454	1,803	12	112,870	29,793
28,000 to 28,999	109,964	33,349	3,518	1,056	202	6	107,449	32,287
29,000 to 29,999	105,116	35,147	4,260	1,578	1,505	10	103,800	33,566
30,000 to 30,999	97,299	31,568	3,830	750	4,202	93	93,474	30,727
31,000 to 31,999	116,674	38,646	5,931	1,441	1,304	4	112,260	37,204
32,000 to 32,999	97,532	40,430	6,239	2,134	1,199	5	95,314	38,291
33,000 to 33,999	94,485	38,397	1,528	852	2,105	24	93,265	37,523
34,000 to 34,999	95,014	41,722	4,498	2,220	2,403	13	91,338	39,489
35,000 to 35,999	86,215	39,025	4,132	1,283	2,202	16	83,293	37,726
36,000 to 36,999	81,501	37,546	3,962	1,098	2,202	28	78,659	36,420
37,000 to 37,999	83,614	47,342	4,150	917	6,010	70	81,778	46,368
38,000 to 38,999	84,918	41,299	3,566	680	2,509	50	83,077	40,372
39,000 to 39,999	70,879	33,763	2,977	957	1,603	12	68,826	32,795
40,000 to 49,999	646,695	369,241	40,931	23,292	17,000	461	618,091	345,531
50,000 to 59,999	435,406	291,322	32,458	16,554	10,684	271	414,570	274,534
60,000 to 69,999	319,052	233,377	26,697	13,886	7,712	162	302,428	219,395
70,000 to 79,999	213,459	184,878	17,009	12,157	3,758	82	203,853	172,641
80,000 to 89,999	146,076	131,733	13,491	11,520	2,913	56	136,531	120,177
90,000 to 99,999	104,391	109,939	12,344	12,586	2,044	56	96,216	97,713
100,000 to 149,999	219,663	280,154	40,036	54,221	5,754	200	192,410	225,963
150,000 to 199,999	65,901	125,685	21,330	45,288	1,656	66	51,412	80,346
200,000 to 299,999	48,856	145,517	19,745	58,652	911	186	35,103	86,896
300,000 to 399,999	17,448	75,736	8,175	35,934	359	20	11,828	39,987
400,000 to 499,999	9,013	52,982	4,454	27,317	165	49	5,785	25,692
500,000 to 999,999	14,822	132,453	8,914	77,833	104	17	8,069	54,610
1,000,000 to 1,999,999	6,222	120,803	4,069	76,884	54	505	3,280	44,013
2,000,000 to 2,999,999	1,845	59,313	1,296	39,124	21	5	889	20,196
3,000,000 to 3,999,999	763	36,886	558	26,048	1	-	363	10,839
4,000,000 to 4,999,999	493	24,702	1	18,466	1	-	217	6,352
\$ 5,000,000 and over	1,405	186,783	1,124	143,623	1	97	559	44,004
Total	7,280,946	\$ 3,619,432	379,441	\$ 736,209	152,877	\$ 3,477	7,014,646	\$ 2,882,872

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1997 Taxable Year

Adjusted Gross Income Class	Tax Due		Remittance	
	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	1,982	\$ 907	2,123	\$ 799
	-	-	-	-
\$ 1 to 999	17,227	37	17,016	54
1,000 to 1,999	36,732	436	36,401	550
2,000 to 2,999	34,408	897	33,072	925
3,000 to 3,999	54,035	1,645	48,269	1,818
4,000 to 4,999	54,890	1,519	47,136	1,355
5,000 to 5,999	40,111	1,417	39,559	1,549
6,000 to 6,999	37,088	1,709	28,309	1,614
7,000 to 7,999	26,785	1,317	25,948	1,370
8,000 to 8,999	22,491	1,215	21,550	1,036
9,000 to 9,999	33,998	1,877	25,770	1,961
10,000 to 10,999	28,066	1,475	24,953	1,705
11,000 to 11,999	38,608	1,929	30,270	1,667
12,000 to 12,999	42,443	2,078	39,499	1,828
13,000 to 13,999	41,462	2,211	37,630	1,953
14,000 to 14,999	37,328	2,405	30,788	2,498
15,000 to 15,999	40,072	2,805	32,621	2,561
16,000 to 16,999	37,966	4,095	31,183	3,235
17,000 to 17,999	41,651	3,638	35,816	3,151
18,000 to 18,999	48,635	7,250	38,092	4,472
19,000 to 19,999	43,927	5,050	34,284	4,156
20,000 to 20,999	48,748	6,682	41,757	5,627
21,000 to 21,999	38,780	4,720	32,694	3,820
22,000 to 22,999	41,889	5,440	31,698	4,039
23,000 to 23,999	40,695	6,139	34,105	4,733
24,000 to 24,999	49,461	7,701	42,173	6,481
25,000 to 25,999	47,753	8,064	41,357	5,618
26,000 to 26,999	52,563	9,799	43,368	8,239
27,000 to 27,999	42,647	7,084	38,049	5,826
28,000 to 28,999	48,099	8,085	44,190	7,199
29,000 to 29,999	44,649	10,042	38,854	8,173
30,000 to 30,999	51,067	9,574	41,973	7,296
31,000 to 31,999	42,115	9,315	35,930	7,035
32,000 to 32,999	41,777	9,359	38,550	8,156
33,000 to 33,999	48,338	12,543	36,846	8,163
34,000 to 34,999	54,436	16,093	47,342	13,698
35,000 to 35,999	46,248	12,645	38,952	9,358
36,000 to 36,999	40,400	11,716	31,806	8,499
37,000 to 37,999	42,114	14,064	33,121	10,528
38,000 to 38,999	37,689	10,159	29,990	8,557
39,000 to 39,999	51,775	14,207	44,070	11,515
40,000 to 49,999	365,708	129,056	316,593	104,474
50,000 to 59,999	302,198	143,926	268,315	121,427
60,000 to 69,999	268,496	168,513	238,478	142,820
70,000 to 79,999	200,478	148,041	180,277	128,527
80,000 to 89,999	165,232	156,735	149,388	130,189
90,000 to 99,999	132,750	139,643	120,167	120,452
100,000 to 149,999	310,434	504,435	289,317	455,390
150,000 to 199,999	102,702	277,718	98,901	257,485
200,000 to 299,999	69,547	298,025	67,012	277,288
300,000 to 399,999	25,653	174,313	24,587	161,086
400,000 to 499,999	11,799	118,973	11,494	114,510
500,000 to 999,999	16,817	247,500	16,384	232,279
1,000,000 to 1,999,999	5,443	173,748	5,312	164,293
2,000,000 to 2,999,999	1,316	77,863	1,272	72,536
3,000,000 to 3,999,999	571	48,801	556	47,202
4,000,000 to 4,999,999	281	34,500	278	31,841
\$ 5,000,000 and over	824	275,197	803	261,380
Total	3,651,197	\$ 3,356,328	3,216,246	\$ 3,015,997

Footnotes follow this section.

TABLE 4B*
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns - 1997 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI	California ³ Adjustments	California ¹ AGI	California ² Deductions	Taxable ⁴ Income	Total ⁵ Tax Liability
	All	Taxable	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)
Negative	57,675	1,066	\$ -2,735,122	\$ 816,650	\$ -1,918,472	\$ 394,919	-	\$ 440
Zero	779	-	2,454	-2,454	-	2,011	-	-
\$ 1 to 999	139,448	19,334	163,259	-95,496	67,763	277,112	\$ 3,767	43
1,000 to 1,999	171,338	42,731	312,672	-55,385	257,287	327,522	28,944	458
2,000 to 2,999	138,456	48,692	368,716	-24,788	343,928	310,345	50,309	962
3,000 to 3,999	194,568	79,042	732,219	-49,944	682,275	531,201	201,259	2,080
4,000 to 4,999	214,008	86,362	999,143	-36,297	962,845	557,887	422,485	2,668
5,000 to 5,999	166,455	58,674	956,022	-38,533	917,489	488,054	484,464	2,959
6,000 to 6,999	199,604	53,426	1,330,429	-40,896	1,289,533	561,841	764,556	2,991
7,000 to 7,999	204,201	43,803	1,595,754	-65,114	1,530,639	578,536	981,492	2,709
8,000 to 8,999	176,832	70,740	1,547,058	-47,656	1,499,402	510,883	1,005,164	2,972
9,000 to 9,999	156,041	120,423	1,509,964	-29,696	1,480,269	455,058	1,048,921	5,085
10,000 to 10,999	153,532	110,761	1,662,304	-53,019	1,609,286	446,473	1,171,589	6,264
11,000 to 11,999	141,652	109,401	1,681,608	-43,517	1,638,091	481,066	1,183,980	7,487
12,000 to 12,999	133,345	119,004	1,617,234	48,240	1,665,474	446,273	1,227,658	8,726
13,000 to 13,999	127,170	118,501	1,754,461	-41,495	1,712,966	453,012	1,307,294	10,044
14,000 to 14,999	134,829	117,711	2,002,633	-47,780	1,954,852	484,431	1,480,661	13,223
15,000 to 15,999	108,771	98,844	1,756,592	-63,775	1,692,816	439,274	1,293,647	15,402
16,000 to 16,999	114,245	102,546	1,914,661	-30,024	1,884,637	429,258	1,474,693	18,990
17,000 to 17,999	105,460	98,121	1,857,190	-15,796	1,841,394	529,424	1,418,852	21,199
18,000 to 18,999	114,543	106,989	2,165,463	-41,481	2,123,982	404,329	1,726,864	29,052
19,000 to 19,999	112,901	107,404	2,204,094	329	2,204,423	476,554	1,730,360	29,084
20,000 to 20,999	109,514	105,201	2,301,695	-55,208	2,246,487	417,227	1,842,058	35,008
21,000 to 21,999	87,259	86,452	1,921,460	-46,965	1,874,495	376,133	1,514,927	29,188
22,000 to 22,999	84,950	81,544	1,951,215	-40,992	1,910,223	356,195	1,574,851	34,540
23,000 to 23,999	81,874	80,966	1,988,779	-64,531	1,924,248	302,713	1,621,879	38,461
24,000 to 24,999	80,753	79,114	2,040,804	-64,012	1,976,793	340,047	1,644,160	40,726
25,000 to 25,999	78,167	77,360	2,054,757	-64,705	1,990,051	316,341	1,683,508	44,062
26,000 to 26,999	85,295	82,383	2,315,412	-57,746	2,257,666	408,940	1,853,716	50,783
27,000 to 27,999	70,657	69,250	1,987,891	-43,598	1,944,293	302,800	1,648,307	48,482
28,000 to 28,999	72,759	72,356	2,056,064	18,110	2,074,175	331,531	1,744,934	51,744
29,000 to 29,999	61,579	61,377	1,880,060	-61,483	1,818,577	281,307	1,537,274	47,833
30,000 to 30,999	73,583	72,576	2,320,761	-78,669	2,242,091	381,681	1,869,476	60,524
31,000 to 31,999	72,660	71,460	2,354,513	-67,870	2,286,642	325,772	1,960,905	67,733
32,000 to 32,999	64,973	63,460	2,157,335	-47,683	2,109,652	361,704	1,753,587	61,512
33,000 to 33,999	68,948	68,348	2,375,542	-66,957	2,308,585	321,804	1,986,781	74,536
34,000 to 34,999	60,083	59,574	2,119,254	-45,513	2,073,741	339,355	1,734,810	65,543
35,000 to 35,999	59,424	59,020	2,160,136	-52,106	2,108,030	318,168	1,792,649	70,009
36,000 to 36,999	59,118	58,917	2,210,049	-51,212	2,158,837	316,581	1,842,255	74,270
37,000 to 37,999	53,664	53,664	2,080,742	-65,320	2,015,422	286,171	1,729,251	72,280
38,000 to 38,999	50,405	50,203	1,984,397	-43,999	1,940,398	300,554	1,643,222	70,224
39,000 to 39,999	53,368	53,167	2,130,787	-19,731	2,111,056	286,125	1,824,930	81,009
40,000 to 40,999	352,266	349,450	16,111,030	-427,281	15,683,749	2,506,123	13,181,974	641,957
50,000 to 59,999	207,214	205,791	11,605,697	-312,972	11,292,724	1,803,276	9,495,983	537,479
60,000 to 69,999	126,168	125,268	8,244,168	-75,505	8,168,663	1,232,611	6,953,263	435,401
70,000 to 79,999	71,122	71,120	5,442,937	-138,217	5,304,720	777,669	4,527,171	299,949
80,000 to 89,999	46,736	46,400	4,015,439	-59,206	3,956,233	584,006	3,378,616	236,587
90,000 to 99,999	29,542	29,480	2,861,678	-49,451	2,812,227	436,424	2,382,019	171,829
100,000 to 149,999	66,886	66,660	8,239,844	-191,091	8,048,753	1,070,342	6,985,692	536,868
150,000 to 199,999	19,172	19,123	3,358,775	-50,646	3,308,128	334,339	2,977,704	245,217
200,000 to 299,999	15,827	15,782	3,904,748	-91,125	3,813,623	359,088	3,457,039	292,691
300,000 to 399,999	6,298	6,275	2,173,508	-23,075	2,150,433	161,323	1,990,093	172,567
400,000 to 499,999	3,145	3,134	1,428,917	-26,647	1,402,271	96,141	1,307,260	115,723
500,000 to 999,999	4,489	4,468	3,072,923	20,000	3,092,923	183,517	2,713,034	258,241
1,000,000 to 1,999,999	1,741	1,732	2,415,875	-36,703	2,379,172	112,879	2,266,897	200,443
2,000,000 to 2,999,999	443	442	1,080,395	3,772	1,084,168	58,378	1,025,790	91,958
3,000,000 to 3,999,999	196	196	689,626	-14,406	675,220	39,860	635,360	56,658
4,000,000 to 4,999,999	116	116	516,557	-1,267	515,290	26,907	488,383	43,952
\$5,000,000 and over	332	331	5,226,671	-34,210	5,192,461	313,908	4,878,557	437,265
Total	5,446,579	4,065,735	\$ 148,179,250	\$ -2,486,149	\$ 145,693,101	\$ 26,353,404	\$ 122,455,274	\$ 6,076,092

Footnotes follow this section.

TABLE 4C^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns - 1997 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California ³ Adjustments (Thousands)	California ¹ AGI (Thousands)	California ² Deductions (Thousands)	Taxable ⁴ Income (Thousands)	Total ⁵ Tax Liability (Thousands)
	All	Taxable						
Negative Zero	38,068	1,204	\$ -5,181,803	\$ 1,288,609	\$ -3,893,195	\$ 759,547	-	\$ 3,624
\$ 1 to 999	14,421	-	93,156	-88,765	4,391	80,503	-	-
1,000 to 1,999	15,694	237	48,322	-23,688	24,635	94,463	-	6
2,000 to 2,999	17,964	499	54,219	-8,691	45,528	135,224	-	13
3,000 to 3,999	22,149	389	104,412	-26,250	78,162	127,835	-	26
4,000 to 4,999	22,589	-	135,476	-30,516	104,960	155,283	-	-
5,000 to 5,999	31,155	-	184,012	-12,588	171,424	169,382	\$ 9,457	-
6,000 to 6,999	33,673	389	258,583	-37,355	221,228	218,712	41,619	6
7,000 to 7,999	33,462	10	301,049	-46,663	254,386	195,768	72,434	-
8,000 to 8,999	45,180	1,167	428,692	-44,527	384,165	306,356	126,065	253
9,000 to 9,999	41,867	-	441,888	-46,620	395,268	264,981	147,673	-
10,000 to 10,999	36,292	-	422,457	-43,338	379,119	362,940	149,239	-
11,000 to 11,999	53,465	1,676	656,555	-38,006	618,549	375,179	282,842	16
12,000 to 12,999	49,591	117	677,910	-52,833	625,077	321,794	327,534	16
13,000 to 13,999	69,545	-	935,488	1,672	937,160	449,978	491,894	-
14,000 to 14,999	59,401	499	912,695	-51,442	861,253	412,893	462,371	16
15,000 to 15,999	70,566	1,090	1,124,557	-34,197	1,090,360	424,065	686,989	123
16,000 to 16,999	76,453	2,450	1,296,944	-35,047	1,261,897	465,931	796,371	114
17,000 to 17,999	70,830	16,098	1,282,690	-44,574	1,238,116	474,329	765,405	161
18,000 to 18,999	53,576	13,050	984,259	8,098	992,357	450,457	620,156	501
19,000 to 19,999	58,034	9,389	1,185,067	-50,117	1,134,950	428,987	714,478	500
20,000 to 20,999	65,012	15,040	1,391,937	-80,711	1,311,225	469,754	877,340	914
21,000 to 21,999	68,628	21,426	1,497,863	-23,231	1,474,632	487,599	983,211	1,019
22,000 to 22,999	64,585	25,942	1,491,588	-36,015	1,455,573	458,825	1,007,192	2,066
23,000 to 23,999	59,070	27,742	1,444,409	-57,467	1,386,942	417,077	971,213	2,233
24,000 to 24,999	57,627	33,874	1,470,331	-56,226	1,414,104	454,129	963,110	2,378
25,000 to 25,999	60,158	37,736	1,562,488	-28,309	1,534,178	458,459	1,075,742	3,621
26,000 to 26,999	65,062	42,699	1,782,186	-59,102	1,723,084	518,355	1,233,825	5,357
27,000 to 27,999	69,697	52,019	1,997,496	-79,766	1,917,730	503,130	1,419,194	5,389
28,000 to 28,999	62,968	46,848	1,848,341	-57,133	1,791,209	496,185	1,295,935	5,873
29,000 to 29,999	60,096	43,710	1,865,135	-90,156	1,774,979	534,518	1,243,467	6,359
30,000 to 30,999	52,987	46,162	1,694,173	-77,503	1,616,670	391,690	1,225,008	8,168
31,000 to 31,999	60,150	48,628	1,968,042	-70,764	1,897,278	509,842	1,389,792	9,852
32,000 to 32,999	55,637	48,696	1,906,293	-99,263	1,807,030	482,097	1,325,605	10,045
33,000 to 33,999	58,473	51,958	2,057,872	-98,960	1,959,036	507,614	1,459,330	13,518
34,000 to 34,999	66,155	60,607	2,407,330	-126,075	2,281,255	580,829	1,702,031	16,357
35,000 to 35,999	57,246	52,422	2,153,667	-121,096	2,032,571	465,420	1,567,226	17,455
36,000 to 36,999	44,994	40,941	1,728,037	-86,896	1,641,140	426,189	1,214,969	13,530
37,000 to 37,999	55,361	50,153	2,210,958	-133,828	2,077,130	518,154	1,574,734	20,649
38,000 to 38,999	51,715	49,794	2,096,155	-103,491	1,992,664	438,328	1,554,336	21,369
39,000 to 39,999	51,975	47,453	2,182,661	-130,477	2,052,183	456,053	1,596,099	22,522
40,000 to 49,999	528,557	511,296	24,912,494	-1,191,126	23,721,368	5,438,200	18,322,515	325,313
50,000 to 59,999	463,978	456,415	26,385,498	-896,754	25,488,744	5,435,585	20,037,639	500,329
60,000 to 69,999	418,760	418,094	27,910,978	-765,598	27,145,379	5,503,321	21,642,314	675,664
70,000 to 79,999	324,816	322,907	24,757,621	-473,330	24,284,291	4,804,852	19,484,430	728,825
80,000 to 89,999	253,011	252,541	21,820,646	-383,248	21,437,398	4,086,402	17,356,388	756,534
90,000 to 99,999	201,985	201,646	19,401,706	-259,593	19,142,113	3,650,331	15,500,568	750,420
100,000 to 149,999	448,257	446,642	54,303,603	-790,709	53,512,894	9,517,549	44,013,679	2,557,201
150,000 to 199,999	144,587	144,348	25,133,949	-365,733	24,768,217	3,881,834	20,886,421	1,437,988
200,000 to 299,999	99,845	99,596	24,199,900	-255,780	23,944,120	3,283,945	20,670,246	1,578,989
300,000 to 399,999	35,858	35,760	12,401,104	-121,907	12,279,197	1,299,802	10,984,507	893,639
400,000 to 499,999	17,122	17,064	7,689,661	-84,575	7,605,086	671,963	6,935,962	582,732
500,000 to 999,999	26,191	26,087	17,624,499	-85,861	17,538,638	1,150,210	16,388,655	1,396,592
1,000,000 to 1,999,999	9,500	9,459	12,980,670	-47,585	12,933,085	595,848	12,349,823	1,081,139
2,000,000 to 2,999,999	2,595	2,589	6,273,045	14,670	6,287,715	255,270	6,032,591	530,935
3,000,000 to 3,999,999	1,080	1,076	3,687,461	23,565	3,711,025	143,786	3,567,556	316,328
4,000,000 to 4,999,999	627	624	2,805,001	-12,679	2,792,322	107,697	2,684,683	240,189
\$ 5,000,000 and over	1,784	1,777	23,960,055	-306,273	23,653,782	1,050,468	22,607,947	2,022,229
Total	5,080,324	3,840,037	\$ 379,349,481	\$ -7,015,824	\$ 372,333,781	\$ 67,125,916	\$ 310,847,009	\$ 16,569,097

Footnotes follow this section.

TABLE 4D⁸
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns - 1997 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI	California ³ Adjustments	California ¹ AGI	California ² Deductions	Taxable ⁴ Income	Total ⁵ Tax Liability
	All	Taxable	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)
Negative Zero	2,838	37	\$ -457,665	\$ 202,088	\$ -255,777	\$ 28,797	-	\$ 87
	-	-	-	-	-	-	-	-
\$ 1 to 999	2,566	227	10,630	-9,905	725	7,121	-	-
1,000 to 1,999	500	499	1,222	-467	755	328	\$ 429	4
2,000 to 2,999	1,758	-	11,923	-6,967	4,956	6,556	445	-
3,000 to 3,999	1,556	-	6,397	-943	5,453	4,020	1,433	-
4,000 to 4,999	3,502	-	20,290	-4,242	16,049	9,046	7,003	-
5,000 to 5,999	3,222	499	18,907	-1,610	17,298	11,238	7,548	40
6,000 to 6,999	3,113	-	25,229	-4,854	20,375	10,828	9,547	-
7,000 to 7,999	2,334	-	18,023	-133	17,890	6,029	11,862	-
8,000 to 8,999	591	-	8,759	-3,762	4,997	1,693	3,304	-
9,000 to 9,999	994	389	22,535	-13,200	9,335	6,324	4,975	9
10,000 to 10,999	1,868	499	22,659	-3,011	19,648	8,004	13,224	23
11,000 to 11,999	2,646	2,055	34,077	-3,087	30,990	6,835	24,155	135
12,000 to 12,999	2,554	2,554	32,203	-883	31,320	6,598	24,722	159
13,000 to 13,999	6,205	4,811	88,622	-5,769	82,852	24,264	58,589	449
14,000 to 14,999	3,942	3,552	54,882	-2,683	57,565	167,949	42,584	443
15,000 to 15,999	5,387	5,387	85,353	-1,443	83,910	13,916	69,994	831
16,000 to 16,999	6,536	6,536	111,087	-2,362	108,724	24,521	84,203	801
17,000 to 17,999	1,868	1,666	33,159	-728	32,430	12,415	20,015	209
18,000 to 18,999	5,571	5,571	102,666	195	102,861	21,256	81,605	2,691
19,000 to 19,999	3,894	3,894	79,727	-3244.926	76,482	10,059	66,423	1,176
20,000 to 20,999	4,214	4,012	89,172	-3,396	85,775	15,592	71,258	1,306
21,000 to 21,999	2,600	2,398	56,896	-1,612	55,284	14,777	40,507	604
22,000 to 22,999	600	600	13,502	0	13,502	1,549	11,953	278
23,000 to 23,999	4,309	3,508	103,378	-2,061	101,317	14,611	86,705	1,678
24,000 to 24,999	3,113	3,113	76,457	0	76,457	8,041	68,417	1,604
25,000 to 25,999	4,016	4,016	104,370	-2,149	102,221	15,368	86,853	2,229
26,000 to 26,999	7,114	7,114	190,517	-1,811	188,706	42,396	146,310	3,824
27,000 to 27,999	2,503	2,503	69,170	-823	68,347	9,235	59,112	1,610
28,000 to 28,999	4,120	4,120	122,030	-4,606	117,424	15,136	102,288	2,964
29,000 to 29,999	2,408	1,904	73,234	-2,210	71,024	21,352	49,692	1,327
30,000 to 30,999	2,310	2,310	56,810	13,139	69,950	29,620	49,913	2,490
31,000 to 31,999	-	-	-	-	-	-	-	-
32,000 to 32,999	1,807	1,807	59,219	-652	58,567	7,411	51,156	1,768
33,000 to 33,999	2,503	1,903	84,994	-1,325	83,669	37,449	46,220	988
34,000 to 34,999	3,614	3,614	107,435	16,350	123,786	16,877	106,909	4,066
35,000 to 35,999	1,112	1,112	44,525	-5,247	39,279	6,016	33,263	1,270
36,000 to 36,999	-	-	-	-	-	-	-	-
37,000 to 37,999	1,706	1,706	65,875	-2,026	63,848	9,186	54,662	2,485
38,000 to 38,999	1,401	1,401	54,270	-747	53,523	16,416	37,108	1,262
39,000 to 39,999	1,807	1,807	72,132	-1,024	71,108	7,981	63,127	2,764
40,000 to 49,999	16,186	15,587	738,324	-7,250	731,074	137,400	593,674	26,891
50,000 to 59,999	4,106	4,106	236,752	-11,796	224,956	44,064	180,892	9,962
60,000 to 69,999	4,414	4,414	299,531	-10,430	289,102	65,376	223,725	13,658
70,000 to 79,999	2,331	2,330	178,213	-5,640	172,573	24,589	148,310	10,241
80,000 to 89,999	1,605	1,605	135,853	-2,714	133,139	20,628	112,511	7,814
90,000 to 99,999	1,416	1,310	138,902	-5,101	133,801	30,860	106,196	7,542
100,000 to 149,999	3,986	3,875	498,900	-16,374	482,526	66,685	415,841	31,555
150,000 to 199,999	1,325	1,325	221,640	-3,274	218,366	25,576	192,790	15,801
200,000 to 299,999	1,041	1,037	253,893	-2,673	251,221	28,592	223,055	18,624
300,000 to 399,999	367	366	129,202	-189	129,013	9,706	119,314	10,342
400,000 to 499,999	214	214	96,697	-3,054	93,643	5,127	88,516	7,406
500,000 to 999,999	295	290	203,603	7,924	211,527	36,163	175,377	15,651
1,000,000 to 1,999,999	219	217	309,919	-3,665	306,254	17,968	288,286	25,267
2,000,000 to 2,999,999	70	69	162,368	7,642	170,010	13,719	156,291	13,475
3,000,000 to 3,999,999	37	37	129,965	-2,428	127,537	7,184	120,353	10,731
4,000,000 to 4,999,999	18	18	83,362	-697	82,665	1,956	80,710	7,110
\$ 5,000,000 and over	80	80	1,063,152	-158	1,062,994	61,318	1,001,676	87,637
Total	152,412	124,004	\$ 6,654,745	\$ 78,282	\$ 6,733,026	\$ 1,273,718	\$ 5,925,011	\$ 361,281

Footnotes follow this section.

TABLE 4E^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household Returns - 1997 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California ³ Adjustments (Thousands)	California ¹ AGI (Thousands)	California ² Deductions (Thousands)	Taxable ⁴ Income (Thousands)	Total ⁵ Tax Liability (Thousands)
	All	Taxable						
Negative Zero	4,845 389	129 -	\$ -364,933 -	\$ 115,359 -	\$ -249,574 -	66,681 2,011	- -	\$ 154 -
\$ 1 to 999	9,784	-	35,563	32,371	3,193	52,054	-	-
1,000 to 1,999	12,063	-	20,976	-2,296	18,680	62,632	-	-
2,000 to 2,999	21,791	1,167	66,942	-11,768	55,174	113,525	-	96
3,000 to 3,999	22,675	1,167	104,813	-24,885	79,926	120,805	-	9
4,000 to 4,999	29,022	616	148,898	-18,756	130,142	162,122	-	19
5,000 to 5,999	41,086	-	255,907	-28,043	227,864	216,448	\$ 15,740	-
6,000 to 6,999	58,466	1,167	406,462	-29,558	376,904	305,882	74,282	11
7,000 to 7,999	53,022	499	420,644	-21,819	398,825	291,406	120,570	12
8,000 to 8,999	51,858	389	462,388	-19,529	442,858	268,320	174,657	17
9,000 to 9,999	81,901	1,168	805,336	-27,217	778,119	429,850	348,269	50
10,000 to 10,999	72,191	591	790,700	-27,842	762,859	380,924	381,939	23
11,000 to 11,999	60,155	10	715,643	-22,598	693,045	317,775	375,703	1
12,000 to 12,999	55,463	499	703,792	-7,508	696,284	290,236	406,173	10
13,000 to 13,999	61,077	3,501	833,455	-9,740	823,715	316,344	507,371	127
14,000 to 14,999	70,149	-	1,031,866	-12,255	1,019,611	372,310	647,301	-
15,000 to 15,999	59,731	1,177	940,402	-13,536	926,866	331,321	595,545	29
16,000 to 16,999	49,166	726	818,610	-7,560	811,051	303,680	528,353	204
17,000 to 17,999	59,840	28,987	1,061,572	-11,986	1,049,586	342,773	706,813	343
18,000 to 18,999	44,889	20,542	845,952	-13,975	831,977	242,484	589,493	709
19,000 to 19,999	41,065	23,008	816,150	-17,166	798,984	220,372	578,612	1,317
20,000 to 20,999	46,102	28,709	963,079	-17,113	945,965	273,318	672,708	1,278
21,000 to 21,999	40,427	32,225	885,854	-15,506	870,348	256,226	615,057	2,289
22,000 to 22,999	33,639	29,039	767,725	-10,333	757,392	186,285	571,108	2,524
23,000 to 23,999	42,093	32,898	994,839	-6,894	987,946	256,178	731,851	3,457
24,000 to 24,999	35,405	32,604	864,021	3,538	867,559	207,911	659,648	3,511
25,000 to 25,999	32,514	28,710	829,124	-411	828,712	184,023	644,689	3,967
26,000 to 26,999	31,698	28,701	844,195	-4,871	839,324	193,308	646,015	4,110
27,000 to 27,999	23,114	21,714	642,101	-6,302	635,799	143,950	491,849	3,570
28,000 to 28,999	25,724	22,923	749,746	-15,195	734,551	194,719	539,832	3,647
29,000 to 29,999	28,911	26,513	865,697	-13,228	852,469	216,434	636,036	5,316
30,000 to 30,999	20,698	20,698	638,106	-5,208	632,898	162,591	470,307	4,114
31,000 to 31,999	28,298	26,499	900,295	-7,863	892,433	223,803	668,630	6,691
32,000 to 32,999	20,613	20,013	683,064	-12,650	670,414	154,640	515,774	5,345
33,000 to 33,999	15,706	15,505	532,962	-7,646	525,316	114,419	410,896	4,928
34,000 to 34,999	22,018	21,816	773,470	-12,469	761,001	170,567	590,435	7,852
35,000 to 35,999	17,101	15,902	614,281	-6,510	607,771	139,374	468,397	6,461
36,000 to 36,999	19,699	19,593	731,215	-12,789	718,426	157,342	561,084	8,168
37,000 to 37,999	16,634	16,035	639,456	-15,243	624,213	135,214	488,999	7,765
38,000 to 38,999	20,090	20,090	780,264	-6,267	773,998	139,374	634,624	11,019
39,000 to 39,999	15,413	15,413	620,371	-11,606	608,764	141,746	467,018	7,921
40,000 to 49,999	124,495	121,034	5,621,497	-72,200	5,549,296	1,291,904	4,292,564	98,660
50,000 to 59,999	67,486	67,012	3,731,832	-56,573	3,675,259	782,275	2,892,984	93,682
60,000 to 69,999	39,780	39,780	2,588,489	-35,330	2,553,159	497,657	2,055,502	85,092
70,000 to 79,999	17,693	17,693	1,331,496	-11,643	1,319,853	284,602	1,035,251	49,148
80,000 to 89,999	10,055	10,054	853,486	-6,229	847,257	173,350	673,915	35,893
90,000 to 99,999	6,055	6,055	587,033	-11,057	575,977	104,590	471,386	27,745
100,000 to 149,999	13,712	13,711	1,674,933	-21,952	1,652,981	289,415	1,363,583	90,056
150,000 to 199,999	5,079	5,048	869,172	-12,251	856,922	156,892	700,529	51,314
200,000 to 299,999	2,520	2,511	605,139	-3,873	601,265	69,994	531,271	42,646
300,000 to 399,999	928	921	323,253	-6,005	317,247	30,584	287,100	23,981
400,000 to 499,999	423	421	193,766	-2,504	191,262	12,085	179,177	15,441
500,000 to 999,999	764	762	492,297	14,388	506,685	24,054	482,631	40,607
1,000,000 to 1,999,999	267	266	369,539	-677	368,862	14,621	354,241	31,816
2,000,000 to 2,999,999	73	73	164,555	14,568	179,123	3,600	175,523	15,081
3,000,000 to 3,999,999	32	32	106,238	-314	105,924	1,653	104,271	9,547
4,000,000 to 4,999,999	14	14	60,477	1,454	61,931	1,973	59,957	5,263
\$ 5,000,000 and over	43	41	474,738	-21,674	453,064	27,759	432,727	39,138
Total	1,785,942	846,371	\$ 46,288,944	\$ -661,487	\$ 45,627,455	\$ 12,628,363	\$ 33,628,388	\$ 862,176

Footnotes follow this section.

TABLE 4F^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse Returns - 1997 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI	California ³ Adjustments	California ¹ AGI	California ² Deductions	Taxable ⁴ Income	Total ⁵ Tax Liability
	All	Taxable	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)
Negative Zero	92	-	\$ -11,277	\$ 1,631	\$ -9,647	\$ 2,037	-	-
\$ 1 to 999	-	-	-	-	-	-	-	-
1,000 to 1,999	-	-	-	-	-	-	-	-
2,000 to 2,999	-	-	-	-	-	-	-	-
3,000 to 3,999	-	-	-	-	-	-	-	-
4,000 to 4,999	-	-	-	-	-	-	-	-
5,000 to 5,999	-	-	-	-	-	-	-	-
6,000 to 6,999	-	-	-	-	-	-	-	-
7,000 to 7,999	389	-	3,187	-286	2,901	2,011	\$ 889	-
8,000 to 8,999	-	-	-	-	-	-	-	-
9,000 to 9,999	-	-	-	-	-	-	-	-
10,000 to 10,999	-	-	-	-	-	-	-	-
11,000 to 11,999	-	-	-	-	-	-	-	-
12,000 to 12,999	-	-	-	-	-	-	-	-
13,000 to 13,999	-	-	-	-	-	-	-	-
14,000 to 14,999	-	-	-	-	-	-	-	-
15,000 to 15,999	1,167	-	18,190	-	18,190	6,029	12,161	-
16,000 to 16,999	1,167	-	19,148	-	19,148	6,029	13,120	-
17,000 to 17,999	-	-	-	-	-	-	-	-
18,000 to 18,999	1,167	-	21,866	-	21,866	6,029	15,838	-
19,000 to 19,999	-	-	-	-	-	-	-	-
20,000 to 20,999	-	-	-	-	-	-	-	-
21,000 to 21,999	-	-	-	-	-	-	-	-
22,000 to 22,999	-	-	-	-	-	-	-	-
23,000 to 23,999	-	-	-	-	-	-	-	-
24,000 to 24,999	-	-	-	-	-	-	-	-
25,000 to 25,999	-	-	-	-	-	-	-	-
26,000 to 26,999	600	-	16,384	-718	15,667	14,825	842	-
27,000 to 27,999	-	-	-	-	-	-	-	-
28,000 to 28,999	202	202	6,408	-692	5,716	1,041	4,674	\$ 19
29,000 to 29,999	600	-	17,766	-45	17,721	11,692	6,029	0
30,000 to 30,999	503	503	15,363	-	15,363	2,597	12,766	119
31,000 to 31,999	-	-	-	-	-	-	-	-
32,000 to 32,999	600	600	19,331	-	19,331	3,097	16,234	182
33,000 to 33,999	-	-	-	-	-	-	-	-
34,000 to 34,999	-	-	-	-	-	-	-	-
35,000 to 35,999	-	-	-	-	-	-	-	-
36,000 to 36,999	-	-	-	-	-	-	-	-
37,000 to 37,999	-	-	-	-	-	-	-	-
38,000 to 38,999	-	-	-	-	-	-	-	-
39,000 to 39,999	600	600	24,641	-926	23,715	9,768	13,947	56
40,000 to 49,999	202	202	11,190	-1,769	9,422	1,783	7,639	177
50,000 to 59,999	531	531	31,265	-1,898	29,367	10,243	19,124	365
60,000 to 69,999	-	-	-	-	-	-	-	-
70,000 to 79,999	106	106	8,120	-296	7,824	1,981	5,842	187
80,000 to 89,999	-	-	-	-	-	-	-	-
90,000 to 99,999	31	31	3,497	-597	2,900	169	2,732	144
100,000 to 149,999	82	82	10,668	-1,186	9,482	1,121	8,361	492
150,000 to 199,999	-	-	-	-	-	-	-	-
200,000 to 299,999	131	131	31,165	-432	30,734	4,128	26,605	1,951
300,000 to 399,999	17	17	6,774	-47	6,727	1,303	5,424	449
400,000 to 499,999	17	17	7,847	126	7,973	620	7,353	628
500,000 to 999,999	f	f	1,165	-306	859	11	848	75
1,000,000 to 1,999,999	f	f	10,048	-228	9,820	197	9,622	871
2,000,000 to 2,999,999	f	f	4,781	-68	4,713	115	4,598	344
3,000,000 to 3,999,999	-	-	-	-	-	-	-	-
4,000,000 to 4,999,999	f	f	4,210	-51	4,159	68	4,091	377
\$ 5,000,000 and over	f	f	30,356	-859	29,497	105	29,392	2,719
Total	8,217	3,035	\$ 312,094	\$ -8,647	\$ 303,446	\$ 86,999	\$ 228,132	\$ 9,156

Footnotes follow this section.

TABLE 4G*

Personal Income Tax Statistics
PART-YEAR RESIDENT AND NONRESIDENT RETURNS
1997 Taxable Year

Item	Number	Amount (Thousands)	Item	Number	Amount (Thousands)
Number of Returns - All	564,052	-	State and Local Income Taxes	248,748	\$ 4,835,228
Number of Returns - Taxable	407,059	-	Real Estate Taxes	209,124	875,530
Federal AGI	564,052	\$ 97,949,591	Other Taxes	48,143	81,468
California Adjustments ³	564,052	2,797,121	Total Taxes	264,960	5,855,368
California AGI ¹	564,052	15,446,388	Mortgage Interest	187,241	2,450,095
California Deductions ²	564,052	9,811,208	Points, Investment and Personal Interest	70,866	1,667,097
Taxable Income ⁴	564,052	92,714,304	Total Interest ¹²	199,144	4,117,186
Total Tax Liability ⁵	564,052	908,223	Cash/Check Contributions	214,305	8,970,621
Salaries and Wages	463,466	43,740,548	Non-Cash Contributions	128,143	2,930,502
Interest	399,832	6,727,322	Contribution Carryover	4,787	502,223
Dividends	248,182	4,837,434	Total Contributions ¹³	222,743	3,654,195
Business Income - Profit ⁶	67,537	3,151,753	Casualty and Theft Losses	2,232	20,675
Business Income - Loss ⁶	28,913	652,407	All Other Deductions ¹⁴	84,860	1,063,951
Net Sale of Capital Assets - Profit ⁸	193,208	25,437,940	Calif. Adjs. to Fed. Itemized Deductions ³	308,566	5,058,231
Net Sale of Capital Assets - Loss ⁸	41,352	99,406	California Itemized Deductions	241,240	8,653,061
Taxable Pensions and Annuities	92,875	1,997,778	California Standard Deductions	322,808	1,162,085
Rents and Royalties - Profit	46,026	1,243,496	Personal Exemption Credit ¹⁵	821,224	55,844
Rents and Royalties - Loss	62,009	610,484	Dependent Exemption Credit	335,711	22,833
Partnerships and S Corporations - Profit ⁷	75,522	20,563,550	Senior/Blind Exemption Credits	74,199	5,047
Partnerships and S Corporations - Loss ⁷	28,434	4,068,765	Los Angeles Revitalization Zone Credit	1,925	1,915
Estate and Trusts - Profit	10,844	937,229	Manufacturer's Investment Credit	320	1,500
Estate and Trusts - Loss	826	321,026	Other State Tax Credits	23,441	47,908
Farm Income - Profit	2,473	31,265	Other Special Credits	4,890	3,396
Farm Income - Loss	7,850	343,795	Total Special Credits	30,803	54,718
All Other Income Sources - Profit ⁹	240,231	3,479,584	G-1 Tax/5870A Tax	556	19
All Other Income Sources - Loss ⁹	33,444	9,476,618	Alternative Minimum Tax	4,249	4,200
Individual Retirement Plan ^{10, 18}	28,394	62,002	Other Taxes	12,162	9,163
Moving Expenses	89,975	313,087	Taxes Withheld	375,963	559,313
Half Self-Employment Tax ¹⁰	84,063	258,068	Estimated Taxes Paid	68,097	415,477
Self-Employed Health Insurance ¹⁰	35,390	57,992	Excess State Disability Insurance (SDI)	5,848	301
Self-Employed Retirement Plan ¹⁰	24,850	433,140	Overpayment	303,494	233,811
Penalty on Early Withdrawal on Savings	6,540	1,382	Credit to Next Year's Tax	25,637	62,729
Alimony Paid	7,485	212,613	Total Voluntary Contributions	5,365	1,457
Total Adjustments ¹¹	195,665	1,394,012	Refund	287,254	171,319
California Adjustments - Subtractions ³	371,377	6,134,939	Tax Due	182,040	167,113
California Adjustments - Additions ³	104,545	8,932,066	Remittance Amount	168,968	151,440
Medical Expenses	24,264	134,164			

Footnotes follow this section.

TABLE 5*
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY- Sole Proprietorships
1997 Taxable Year

Major Industry Group	Business and Professional ⁶						
	Net Profit		Net Loss		Adjusted Gross Income ¹³		Tax Assessed ¹³
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	
Agriculture, Forestry, Fishing and Mining	41,325	\$ 595,020	8,819	\$ 129,812	50,147	\$ 3,371,759	45,145 \$ 198,589
Construction	131,547	2,652,663	22,164	242,099	153,703	5,396,210	137,642 153,552
Manufacturing	38,780	791,011	14,478	89,506	53,262	2,928,777	46,476 144,161
Durable Goods	23,603	517,143	7,886	50,176	31,490	1,828,760	28,383 90,398
Nondurable Goods	15,177	273,868	6,592	39,330	21,772	1,100,017	18,093 53,763
Services ¹⁶	788,068	17,599,371	234,323	1,395,565	1,022,404	67,961,636	925,584 3,511,553
Professional	112,941	6,162,719	27,672	195,367	140,617	14,242,432	133,769 805,959
Non-Financial	392,121	5,740,634	116,050	760,537	508,172	26,196,087	451,118 1,218,658
Business	283,006	5,696,018	90,601	439,661	373,615	27,523,117	340,697 1,486,936
Trade	175,605	3,310,979	108,619	624,559	284,223	12,770,455	252,865 504,847
Retail	137,955	2,169,216	96,079	551,643	234,032	9,821,539	208,608 374,349
Wholesale	37,650	1,141,763	12,540	72,916	50,191	2,948,916	44,257 130,498
Finance, Insurance and Real Estate	105,695	3,643,929	36,283	263,506	141,981	10,522,479	124,563 556,458
Banks and Savings & Loans	2,082	55,281	334	6,151	2,416	128,415	2,141 7,033
Investment & Insurance	38,573	1,503,820	12,442	117,619	51,017	4,553,340	47,694 250,114
Real Estate	65,040	2,084,828	23,507	139,736	88,548	5,840,724	74,728 299,311
Transportation, Communications and Public Utilities	55,720	702,993	14,218	114,573	69,941	2,672,875	63,887 104,898
Nature of Business not Allocable	239,797	4,579,391	71,312	456,526	311,112	15,880,847	282,302 758,429
Totals	1,576,537	\$33,875,357	510,216	\$3,316,146	2,086,773	\$121,505,038	1,878,464 \$5,932,487

Footnotes follow this section.

TABLE 6*
Personal Income Tax Statistics
COMPARISON BY COUNTY
1997 Taxable Year

COUNTY	Population July 1, 1997	All Returns-Taxable and Nontaxable				Joint Returns			Tax Assessed (Thousands)
		Number of Returns	AGI (Thousands)	Median		Number of Returns	Median		
				Income	Rank		Income	Rank	
Alameda	1,398,500	588,369	\$28,723,809	\$31,318	7	221,235	\$60,896	5	\$1,206,145
Alpine	1,230	285	10,477	27,832	16	164	43,999	24	314
Amador	33,450	12,598	450,015	27,260	17	6,850	42,035	31	12,831
Butte	198,500	69,214	2,190,606	21,567	43	31,872	36,961	44	63,136
Calaveras	37,950	14,769	514,250	26,225	21	8,150	40,497	34	14,120
Colusa	18,600	7,307	214,158	18,516	56	3,442	29,812	57	6,558
Contra Costa	896,200	385,027	22,797,635	35,953	2	170,178	67,041	3	1,041,314
Del Norte	28,400	7,607	232,606	22,681	39	3,858	37,478	42	5,786
El Dorado	147,400	51,060	2,467,776	33,499	5	28,120	54,269	10	91,178
Fresno	778,700	254,288	8,403,227	20,642	49	107,343	39,387	37	269,484
Glenn	26,900	9,194	262,306	20,035	55	4,675	31,977	52	6,765
Humbolt	126,100	45,758	1,588,942	22,271	41	20,147	39,805	36	43,795
Imperial	142,700	45,316	1,195,300	16,091	58	24,151	22,929	58	31,218
Inyo	18,300	7,599	261,680	23,927	32	3,634	42,672	28	7,758
Kern	634,400	197,815	7,418,367	22,961	37	92,614	41,046	33	214,175
Kings	117,700	33,080	983,893	20,928	45	15,396	36,217	46	25,201
Lake	55,100	18,453	542,780	21,018	44	9,011	33,190	50	13,763
Lassen	33,850	9,548	331,173	28,995	11	5,173	43,794	25	8,612
Los Angeles	9,524,600	3,415,391	151,524,324	23,309	36	1,230,826	42,629	29	6,452,790
Madera	113,500	36,784	1,130,253	20,091	54	17,923	35,760	47	31,957
Marin	243,300	119,672	10,310,470	37,154	1	45,340	80,253	1	604,571
Mariposa	15,950	5,922	186,261	22,859	38	3,013	36,412	45	5,033
Mendocino	86,000	32,909	1,089,639	21,931	42	14,645	38,094	41	35,804
Merced	202,000	62,413	1,836,474	20,406	53	29,478	34,931	48	47,240
Modoc	10,150	2,862	71,374	20,771	48	1,556	31,856	53	1,965
Mono	10,500	4,535	142,953	20,884	46	1,774	42,255	30	4,019
Monterey	377,800	140,060	5,857,108	23,585	33	57,310	43,016	26	213,064
Napa	121,200	48,057	2,323,241	28,898	13	21,435	50,029	15	97,313
Nevada	88,400	35,879	1,426,695	27,028	18	17,932	44,675	22	47,596
Orange	2,705,300	1,129,052	56,912,666	28,814	14	470,376	55,846	7	2,428,384
Placer	215,600	105,568	4,950,260	31,776	6	52,144	55,979	6	183,853
Plumas	20,450	7,411	256,752	26,151	22	4,071	39,819	35	7,417
Riverside	1,423,700	483,869	17,697,239	24,303	30	225,261	42,775	27	527,793
Sacramento	1,146,800	443,665	17,619,029	28,255	15	179,161	50,391	14	592,296
San Benito	46,150	18,344	723,400	26,282	20	8,661	50,483	13	23,576
San Bernardino	1,617,300	525,466	18,950,931	25,501	28	240,309	44,501	23	538,664
San Diego	2,763,400	1,049,797	45,108,169	25,938	23	439,783	47,188	18	1,738,168
San Francisco	777,400	390,182	21,907,851	28,909	12	101,932	47,766	17	1,146,846
San Joaquin	542,200	180,833	6,710,986	25,382	29	82,865	45,896	20	212,640
San Luis Obispo	234,700	90,447	3,488,914	25,545	26	41,288	45,386	21	117,356
San Mateo	711,700	319,640	22,579,711	35,555	4	127,778	66,904	4	1,215,704
Santa Barbara	400,800	153,273	7,210,171	25,649	24	64,392	46,416	19	308,075
Santa Clara	1,671,400	755,109	48,769,691	35,762	3	298,963	69,873	2	2,490,562
Santa Cruz	247,200	109,477	4,946,574	26,459	19	41,620	52,777	12	204,329
Shasta	163,300	58,856	2,061,719	23,445	35	30,312	38,250	40	62,890
Sierra	3,370	1,246	40,811	25,618	25	658	38,363	39	1,156
Siskiyou	44,300	16,464	476,383	20,561	51	8,546	32,859	51	12,475
Solano	378,600	142,660	5,813,499	31,060	8	65,018	54,542	9	176,116
Sonoma	432,800	189,101	8,453,419	29,164	9	79,686	53,531	11	324,126
Stanislaus	425,400	148,643	5,130,270	23,573	34	70,130	41,048	32	159,610
Sutter	76,100	27,562	905,360	22,560	40	14,139	37,142	43	26,170
Tehama	54,700	16,485	473,380	20,538	52	8,372	31,782	54	12,350
Trinity	13,250	4,336	130,203	20,879	47	2,298	31,594	55	3,601
Tulare	358,300	113,716	3,248,822	18,244	57	50,618	33,803	49	90,108
Tuolumne	52,200	19,154	667,624	24,293	31	9,872	38,577	38	20,270
Ventura	727,200	289,578	14,505,374	29,140	10	131,617	54,742	8	545,907
Yolo	154,800	59,574	2,422,171	25,525	27	24,966	49,310	16	86,527
Yuba	61,200	17,332	480,540	20,603	50	8,677	31,420	56	11,335
Resident Out-of-State	-	88,194	5,125,507	21,548	-	27,764	42,487	-	280,156
Nonresident	-	343,916	91,162,341	49,514	-	191,436	82,025	-	610,101
Unallocated	-	31,346	1,467,602	19,930	-	9,725	49,807	-	59,356
Total									
58 Counties	32,957,000	12,528,611	\$576,929,711	-	-	5,080,758	-	-	\$23,871,809
All	-	12,992,067	\$674,685,161	\$26,768	-	5,309,683	\$49,210	-	\$24,821,422

Footnotes follow this section.

TABLE 7^a
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

ALAMEDA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	3,236	978	78	1,103	\$ -100,991	\$ 51
\$ 1 to 9,999	96,310	7,518	30,945	23,062	488,435	1,216
10,000 to 11,999	20,035	2,642	10,864	7,565	220,215	702
12,000 to 13,999	19,898	3,069	12,389	8,329	258,614	1,064
14,000 to 15,999	20,062	3,441	12,349	8,929	300,786	1,637
16,000 to 17,999	19,520	3,821	13,062	9,407	331,542	2,396
18,000 to 19,999	18,847	3,888	13,597	9,764	357,852	3,179
20,000 to 21,999	18,277	4,039	14,465	9,403	383,691	3,989
22,000 to 23,999	17,595	4,197	14,403	9,473	404,564	4,975
24,000 to 25,999	17,051	4,092	15,368	9,079	425,991	6,099
26,000 to 27,999	16,927	4,208	15,516	9,147	456,819	7,292
28,000 to 29,999	16,160	4,171	15,124	8,907	468,363	8,096
30,000 to 31,999	15,571	4,214	14,823	8,522	482,737	9,401
32,000 to 33,999	14,640	4,241	14,054	8,401	483,031	10,107
34,000 to 35,999	14,033	4,187	13,551	8,036	490,935	11,041
36,000 to 37,999	13,231	4,134	12,858	7,985	489,405	11,700
38,000 to 39,999	12,368	4,216	12,096	7,545	482,164	12,062
40,000 to 41,999	11,675	4,248	11,439	7,625	478,502	12,467
42,000 to 43,999	10,894	4,167	10,741	7,103	468,231	12,627
44,000 to 45,999	10,237	4,206	10,094	6,971	460,567	12,817
46,000 to 47,999	9,766	4,200	9,664	6,645	458,788	13,259
48,000 to 49,999	9,159	4,125	9,081	6,364	448,762	13,397
50,000 to 59,999	39,129	20,855	38,849	30,778	2,143,458	66,737
60,000 to 69,999	30,464	19,633	30,341	27,052	1,973,958	66,874
70,000 to 99,999	57,235	44,382	57,096	56,916	4,758,932	188,255
\$ 100,000 and over	56,049	48,363	55,911	59,852	11,108,458	724,707
Total	588,369	221,235	468,758	363,963	\$ 28,723,809	\$ 1,206,145

ALPINE ¹⁷						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit to \$ 17,999	99	25	39	40	\$ 725	-
18,000 to 27,999	44	23	30	21	960	\$ 8
28,000 to 37,999	31	24	29	37	1,024	11
38,000 to 47,999	27	19	27	12	1,156	26
\$ 48,000 and over	84	73	84	63	6,612	269
Total	285	164	209	173	\$ 10,477	\$ 314

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

AMADOR							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		154	80	1	42	\$ -7,093	\$ 1
\$ 1 to 9,999		2,252	337	660	428	11,549	32
10,000 to 11,999		486	114	1	161	5,341	10
12,000 to 13,999		527	168	253	197	6,855	18
14,000 to 15,999		480	178	229	174	7,202	26
16,000 to 17,999		477	176	261	161	8,085	45
18,000 to 19,999		441	190	244	195	8,358	50
20,000 to 21,999		427	230	268	205	9,005	58
22,000 to 23,999		444	235	296	186	10,223	76
24,000 to 25,999		362	188	309	150	9,045	83
26,000 to 27,999		395	207	342	192	10,646	112
28,000 to 29,999		317	173	284	162	9,171	108
30,000 to 31,999		363	199	333	198	11,236	153
32,000 to 33,999		322	204	309	162	10,605	151
34,000 to 35,999		289	187	269	185	10,121	153
36,000 to 37,999		296	204	289	200	10,961	173
38,000 to 39,999		250	167	243	157	9,741	168
40,000 to 41,999		267	185	257	171	10,954	204
42,000 to 43,999		252	169	247	169	10,824	225
44,000 to 45,999		237	183	236	201	10,657	197
46,000 to 47,999		236	189	231	199	11,068	218
48,000 to 49,999		249	191	246	215	12,212	272
50,000 to 59,999		922	753	915	829	50,473	1,246
60,000 to 69,999		671	589	667	585	43,494	1,281
70,000 to 99,999		961	885	960	866	78,499	3,009
\$ 100,000 and over		521	469	519	409	80,783	4,761
Total		12,598	6,850	9,054	6,799	\$ 450,015	\$ 12,631

BUTTE							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		670	297	1	247	\$ -18,495	\$ 2
\$ 1 to 9,999		16,277	2,240	4,137	4,709	86,840	120
10,000 to 11,999		3,489	785	1,565	1,471	38,376	88
12,000 to 13,999		3,399	943	1,849	1,527	44,115	145
14,000 to 15,999		3,079	1,034	1,557	1,551	46,095	167
16,000 to 17,999		2,943	1,053	1,660	1,635	50,015	275
18,000 to 19,999		2,729	1,045	1,681	1,553	51,745	349
20,000 to 21,999		2,578	1,065	1,751	1,554	54,094	415
22,000 to 23,999		2,434	1,153	1,709	1,357	55,954	493
24,000 to 25,999		2,198	1,077	1,864	1,302	54,949	548
26,000 to 27,999		2,014	983	1,793	1,190	54,363	631
28,000 to 29,999		1,844	969	1,679	1,203	53,455	653
30,000 to 31,999		1,785	1,013	1,659	1,212	55,292	755
32,000 to 33,999		1,623	931	1,521	1,130	53,503	791
34,000 to 35,999		1,495	903	1,439	1,070	52,338	858
36,000 to 37,999		1,457	925	1,422	1,111	53,925	923
38,000 to 39,999		1,344	879	1,319	1,019	52,388	968
40,000 to 41,999		1,246	823	1,229	974	51,073	997
42,000 to 43,999		1,153	823	1,137	995	49,580	987
44,000 to 45,999		1,062	751	1,053	905	47,780	1,004
46,000 to 47,999		1,010	755	1,002	913	47,495	1,055
48,000 to 49,999		961	764	1	899	47,076	1,060
50,000 to 59,999		3,727	3,001	3,711	3,487	203,982	5,245
60,000 to 69,999		2,586	2,210	2,575	2,549	167,166	5,029
70,000 to 99,999		3,701	3,325	3,691	3,785	303,490	11,658
\$ 100,000 and over		2,410	2,125	2,402	2,524	434,012	27,902
Total		69,214	31,872	46,368	41,872	\$ 2,190,605	\$ 63,136

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

CALAVERAS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	188	98	1	56	\$ -7,559	-
\$ 1 to 9,999	2,761	449	674	633	14,226	\$ 21
10,000 to 11,999	601	154	1	208	6,609	15
12,000 to 13,999	628	198	284	257	8,162	20
14,000 to 15,999	592	229	265	256	8,851	29
16,000 to 17,999	582	241	293	248	9,858	45
18,000 to 19,999	565	273	298	241	10,724	59
20,000 to 21,999	504	250	315	251	10,612	69
22,000 to 23,999	473	258	297	227	10,871	78
24,000 to 25,999	444	246	342	241	11,093	92
26,000 to 27,999	412	228	359	204	11,100	115
28,000 to 29,999	400	251	337	231	11,600	118
30,000 to 31,999	419	257	376	260	12,979	156
32,000 to 33,999	325	213	301	246	10,712	127
34,000 to 35,999	351	231	341	230	12,295	180
36,000 to 37,999	331	228	318	219	12,246	191
38,000 to 39,999	288	218	274	222	11,224	168
40,000 to 41,999	294	213	292	214	12,070	204
42,000 to 43,999	290	214	287	214	12,469	222
44,000 to 45,999	284	204	278	245	12,773	255
46,000 to 47,999	304	225	300	270	14,279	305
48,000 to 49,999	239	190	236	210	11,720	235
50,000 to 59,999	1,092	913	1,087	988	59,781	1,419
60,000 to 69,999	780	694	778	736	50,428	1,439
70,000 to 99,999	1,108	1,016	1,105	1,047	90,713	3,368
\$ 100,000 and over	514	459	512	382	84,411	5,190
Total	14,769	8,150	10,186	8,536	\$ 514,250	\$ 14,120

COLUSA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	83	48	1	38	\$ -4,189	-
\$ 1 to 9,999	1,897	276	449	1,226	10,396	15
10,000 to 11,999	418	112	147	400	4,579	10
12,000 to 13,999	426	136	152	441	5,541	13
14,000 to 15,999	402	189	118	544	6,008	14
16,000 to 17,999	343	153	134	449	5,832	22
18,000 to 19,999	327	159	142	473	6,210	26
20,000 to 21,999	306	170	161	433	6,435	31
22,000 to 23,999	251	149	125	381	5,751	33
24,000 to 25,999	231	120	176	281	5,757	50
26,000 to 27,999	204	112	163	270	5,509	51
28,000 to 29,999	187	107	162	246	5,402	55
30,000 to 31,999	185	117	169	226	5,732	72
32,000 to 33,999	124	73	116	144	4,085	63
34,000 to 35,999	137	95	128	186	4,793	68
36,000 to 37,999	117	77	112	133	4,322	73
38,000 to 39,999	122	82	119	120	4,752	83
40,000 to 41,999	120	85	117	148	4,915	98
42,000 to 43,999	97	70	96	90	4,166	84
44,000 to 45,999	81	61	78	79	3,646	80
46,000 to 47,999	88	68	87	94	4,140	92
48,000 to 49,999	71	54	1	69	3,482	85
50,000 to 59,999	318	265	316	365	17,347	466
60,000 to 69,999	217	189	215	232	13,968	435
70,000 to 99,999	310	265	309	283	25,478	1,084
\$ 100,000 and over	245	210	241	213	50,099	3,453
Total	7,307	3,442	4,103	7,564	\$ 214,158	\$ 6,558

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

CONTRA COSTA							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		2,282	838	61	861	\$ -154,478	\$ 51
\$ 1 to	9,999	62,179	4,430	24,236	12,895	300,366	962
10,000 to	11,999	11,454	1,569	6,069	4,142	126,021	443
12,000 to	13,999	11,163	1,914	6,916	4,310	145,079	609
14,000 to	15,999	11,031	2,256	6,488	4,903	165,531	850
16,000 to	17,999	10,608	2,436	6,719	5,019	180,211	1,211
18,000 to	19,999	10,404	2,514	7,121	5,221	197,565	1,655
20,000 to	21,999	10,052	2,582	7,565	4,948	211,071	2,041
22,000 to	23,999	9,697	2,680	7,508	5,126	222,984	2,500
24,000 to	25,999	9,531	2,607	8,280	4,997	238,205	3,151
26,000 to	27,999	9,297	2,649	8,236	4,950	251,081	3,673
28,000 to	29,999	9,134	2,681	8,366	4,887	264,776	4,316
30,000 to	31,999	9,077	2,912	8,423	5,007	281,330	4,979
32,000 to	33,999	8,491	2,786	7,990	4,994	280,050	5,347
34,000 to	35,999	8,301	2,887	7,903	5,014	290,509	5,930
36,000 to	37,999	7,941	2,881	7,640	4,839	293,590	6,415
38,000 to	39,999	7,583	2,951	7,342	4,753	295,683	6,700
40,000 to	41,999	7,169	2,676	6,970	4,588	293,876	7,059
42,000 to	43,999	6,857	2,992	6,708	4,508	294,862	7,215
44,000 to	45,999	6,657	2,968	6,527	4,689	299,530	7,687
46,000 to	47,999	6,275	2,957	6,177	4,410	294,861	7,856
48,000 to	49,999	5,980	3,053	5,904	4,459	293,083	7,928
50,000 to	59,999	27,352	15,895	27,080	22,383	1,500,160	42,975
60,000 to	69,999	22,204	15,300	22,086	20,474	1,439,343	45,488
70,000 to	99,999	43,907	35,522	43,759	44,960	3,654,917	137,877
\$ 100,000 and over		50,401	45,042	50,237	56,151	11,137,425	726,394
Total		385,027	170,178	312,311	253,488	\$ 22,797,635	\$ 1,041,314

DEL NORTE							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		71	38	1	30	\$ -1,736	\$ -
\$ 1 to	9,999	1,771	290	435	621	9,066	11
10,000 to	11,999	375	92	158	198	4,121	9
12,000 to	13,999	304	96	134	152	3,949	10
14,000 to	15,999	340	110	157	199	5,098	18
16,000 to	17,999	293	134	1	192	4,978	20
18,000 to	19,999	285	133	157	178	5,406	30
20,000 to	21,999	280	138	183	192	5,886	40
22,000 to	23,999	248	135	180	163	5,692	43
24,000 to	25,999	215	108	184	147	5,376	52
26,000 to	27,999	218	109	198	194	5,883	62
28,000 to	29,999	206	126	190	175	5,971	64
30,000 to	31,999	186	118	174	163	5,773	72
32,000 to	33,999	178	109	174	169	5,886	84
34,000 to	35,999	160	105	154	146	5,594	85
36,000 to	37,999	184	119	180	197	6,813	115
38,000 to	39,999	169	115	168	134	6,595	122
40,000 to	41,999	156	108	156	151	6,389	120
42,000 to	43,999	140	88	140	112	6,024	130
44,000 to	45,999	174	121	173	175	7,839	162
46,000 to	47,999	158	121	158	196	7,426	157
48,000 to	49,999	128	103	126	149	6,272	136
50,000 to	59,999	504	450	500	622	27,567	633
60,000 to	69,999	306	270	305	361	19,813	582
70,000 to	99,999	387	368	386	454	31,672	1,162
\$ 100,000 and over		171	154	170	166	29,250	1,866
Total		7,607	3,858	5,070	5,636	\$ 232,606	\$ 5,786

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

EL DORADO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		493	235	14	226	\$ -16,299	\$ 2
\$ 1 to	9,999	8,716	978	3,141	1,542	43,331	103
10,000 to	11,999	1,683	322	803	554	18,493	55
12,000 to	13,999	1,723	452	960	578	22,374	77
14,000 to	15,999	1,615	504	869	599	24,242	109
16,000 to	17,999	1,559	522	891	653	26,506	156
18,000 to	19,999	1,466	559	877	630	27,849	165
20,000 to	21,999	1,380	558	921	640	28,962	220
22,000 to	23,999	1,290	558	902	593	29,669	272
24,000 to	25,999	1,252	572	1,017	620	31,283	310
26,000 to	27,999	1,207	582	986	658	32,607	355
28,000 to	29,999	1,180	594	1,024	733	34,246	403
30,000 to	31,999	1,167	589	1,050	690	36,178	487
32,000 to	33,999	1,065	604	990	723	35,126	495
34,000 to	35,999	1,092	644	1,025	726	38,176	592
36,000 to	37,999	1,027	631	981	752	37,976	598
38,000 to	39,999	1,067	678	1,035	808	41,597	700
40,000 to	41,999	1,016	637	992	891	41,658	751
42,000 to	43,999	924	605	890	704	39,719	721
44,000 to	45,999	935	643	913	784	42,076	810
46,000 to	47,999	882	656	862	769	41,458	831
48,000 to	49,999	839	612	822	765	41,070	847
50,000 to	59,999	3,959	3,103	3,927	3,767	217,154	5,053
60,000 to	69,999	3,225	2,779	3,210	3,391	206,931	5,666
70,000 to	99,999	5,892	5,435	5,883	6,627	488,321	17,218
\$ 100,000 and over		4,406	4,068	4,399	5,273	855,073	54,161
Total		51,060	28,120	39,384	34,696	\$ 2,467,776	\$ 91,178

FRESNO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		1,929	885	51	1,009	\$ -88,034	\$ 62
\$ 1 to	9,999	62,783	7,953	13,453	41,408	345,102	426
10,000 to	11,999	13,628	2,816	4,784	12,120	149,857	286
12,000 to	13,999	12,783	3,085	5,278	11,470	166,011	429
14,000 to	15,999	11,852	3,366	4,751	11,020	177,893	596
16,000 to	17,999	11,045	3,601	5,157	10,875	187,597	840
18,000 to	19,999	10,114	3,539	5,579	10,069	191,934	1,088
20,000 to	21,999	9,364	3,383	6,261	9,144	196,520	1,399
22,000 to	23,999	8,440	3,293	6,039	7,953	194,011	1,658
24,000 to	25,999	7,632	3,188	6,369	6,999	190,649	1,922
26,000 to	27,999	6,805	2,965	5,837	6,183	183,624	2,069
28,000 to	29,999	6,329	2,886	5,710	5,788	183,472	2,292
30,000 to	31,999	5,797	2,784	5,424	5,142	179,617	2,535
32,000 to	33,999	5,486	2,772	5,231	4,930	180,941	2,796
34,000 to	35,999	4,880	2,683	4,696	4,510	170,701	2,815
36,000 to	37,999	4,592	2,614	4,474	4,143	169,806	3,018
38,000 to	39,999	4,417	2,648	4,325	4,205	172,186	3,190
40,000 to	41,999	4,147	2,560	4,088	3,911	169,972	3,368
42,000 to	43,999	3,926	2,538	3,878	3,813	168,781	3,475
44,000 to	45,999	3,747	2,460	3,709	3,712	168,558	3,653
46,000 to	47,999	3,500	2,442	3,478	3,509	164,455	3,661
48,000 to	49,999	3,245	2,309	3,213	3,373	158,924	3,672
50,000 to	59,999	13,420	10,334	13,350	13,845	734,312	18,929
60,000 to	69,999	9,492	7,964	9,462	10,140	613,814	18,438
70,000 to	99,999	14,364	12,866	14,329	16,143	1,183,253	45,302
\$ 100,000 and over		10,571	9,389	10,542	11,475	2,089,471	141,565
Total		254,288	107,343	159,448	226,889	\$ 8,403,227	\$ 269,484

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

GLENN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	135	65	f	69	\$ -4,421	\$ 1
\$ 1 to 9,999	2,154	351	487	893	11,629	14
10,000 to 11,999	491	154	183	321	5,421	11
12,000 to 13,999	475	153	204	363	6,179	17
14,000 to 15,999	468	193	189	415	7,020	23
16,000 to 17,999	464	196	222	456	7,870	35
18,000 to 19,999	403	193	203	402	7,650	40
20,000 to 21,999	397	218	221	454	8,324	45
22,000 to 23,999	345	198	209	383	7,927	52
24,000 to 25,999	289	167	239	284	7,209	69
26,000 to 27,999	280	157	237	297	7,565	75
28,000 to 29,999	239	154	213	264	6,920	66
30,000 to 31,999	209	140	198	233	6,479	78
32,000 to 33,999	221	152	213	233	7,286	98
34,000 to 35,999	212	145	208	238	7,429	112
36,000 to 37,999	185	129	184	197	6,839	117
38,000 to 39,999	176	132	173	167	6,855	115
40,000 to 41,999	170	130	167	191	6,972	127
42,000 to 43,999	122	97	122	137	5,230	101
44,000 to 45,999	126	111	122	178	5,664	99
46,000 to 47,999	114	93	114	113	5,363	121
48,000 to 49,999	111	96	f	126	5,441	124
50,000 to 59,999	508	434	507	558	27,711	733
60,000 to 69,999	287	266	287	320	18,463	580
70,000 to 99,999	398	369	397	443	32,848	1,354
\$ 100,000 and over	215	182	215	193	40,434	2,562
Total	9,194	4,675	5,626	7,928	\$ 262,306	\$ 6,765

HUMBOLDT						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	443	196	f	207	\$ -12,946	\$ 4
\$ 1 to 9,999	10,493	1,162	2,854	2,425	55,051	82
10,000 to 11,999	2,179	389	1,181	768	23,970	67
12,000 to 13,999	2,216	476	1,341	881	28,771	107
14,000 to 15,999	2,029	550	1,109	917	30,388	137
16,000 to 17,999	1,911	586	1,153	910	32,501	198
18,000 to 19,999	1,788	626	1,207	844	33,944	261
20,000 to 21,999	1,623	611	1,179	848	34,106	286
22,000 to 23,999	1,449	599	1,098	812	33,346	327
24,000 to 25,999	1,428	645	1,261	872	35,666	392
26,000 to 27,999	1,354	605	1,220	820	36,543	470
28,000 to 29,999	1,228	595	1,152	774	35,624	493
30,000 to 31,999	1,170	611	1,121	784	36,284	560
32,000 to 33,999	1,145	652	1,105	822	37,773	609
34,000 to 35,999	1,111	640	1,083	855	38,892	685
36,000 to 37,999	981	574	964	778	36,303	681
38,000 to 39,999	977	616	967	755	38,069	735
40,000 to 41,999	903	604	887	744	37,013	731
42,000 to 43,999	866	608	855	758	37,198	757
44,000 to 45,999	789	605	782	700	35,499	742
46,000 to 47,999	742	555	735	643	34,867	798
48,000 to 49,999	664	518	f	594	32,536	757
50,000 to 59,999	2,742	2,307	2,731	2,551	150,138	3,863
60,000 to 69,999	1,835	1,605	1,827	1,685	118,253	3,633
70,000 to 99,999	2,313	2,049	2,306	2,207	188,820	7,538
\$ 100,000 and over	1,379	1,163	1,370	1,278	400,333	18,881
Total	45,758	20,147	32,253	26,232	\$ 1,588,942	\$ 43,795

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

IMPERIAL						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	203	103	1	112	\$ -12,596	\$ 1
\$ 1 to 9,999	14,942	4,926	1,493	14,411	81,726	42
10,000 to 11,999	2,837	1,306	713	3,349	31,140	41
12,000 to 13,999	2,429	1,227	659	3,021	31,562	51
14,000 to 15,999	2,156	1,173	537	2,915	32,306	66
16,000 to 17,999	1,979	1,121	620	2,795	33,622	97
18,000 to 19,999	1,703	984	620	2,565	32,301	110
20,000 to 21,999	1,481	878	739	2,226	31,059	140
22,000 to 23,999	1,330	769	750	1,870	30,569	187
24,000 to 25,999	1,238	759	886	1,833	30,908	211
26,000 to 27,999	1,066	615	835	1,589	28,771	236
28,000 to 29,999	976	595	829	1,422	28,312	272
30,000 to 31,999	969	576	895	1,300	30,044	372
32,000 to 33,999	844	515	797	1,228	27,827	361
34,000 to 35,999	744	464	717	1,056	26,028	375
36,000 to 37,999	731	467	708	1,037	27,046	428
38,000 to 39,999	679	432	668	979	26,494	447
40,000 to 41,999	678	446	665	940	27,780	497
42,000 to 43,999	585	406	579	795	25,140	473
44,000 to 45,999	501	344	1	678	22,530	470
46,000 to 47,999	512	364	510	708	24,057	528
48,000 to 49,999	519	371	517	714	25,445	599
50,000 to 59,999	1,848	1,416	1,840	2,633	101,007	2,603
60,000 to 69,999	1,342	1,145	1,341	1,941	86,702	2,600
70,000 to 99,999	1,923	1,763	1,920	2,789	157,579	6,026
\$ 100,000 and over	1,101	986	1,099	1,385	207,940	13,986
Total	45,316	24,151	21,441	56,291	\$ 1,195,300	\$ 31,218

INYO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	80	32	1	18	\$ -1,347	\$ -
\$ 1 to 9,999	1,701	193	420	545	8,350	13
10,000 to 11,999	317	60	129	127	3,492	7
12,000 to 13,999	308	74	174	113	4,002	13
14,000 to 15,999	352	99	173	145	5,285	22
16,000 to 17,999	276	99	140	164	4,703	23
18,000 to 19,999	275	112	144	171	5,215	28
20,000 to 21,999	236	102	158	131	4,951	33
22,000 to 23,999	264	114	188	143	6,072	52
24,000 to 25,999	191	98	163	138	4,769	41
26,000 to 27,999	208	104	186	127	5,606	62
28,000 to 29,999	183	95	171	101	5,312	66
30,000 to 31,999	203	119	197	153	6,289	86
32,000 to 33,999	178	95	171	114	5,876	99
34,000 to 35,999	164	101	160	99	5,743	95
36,000 to 37,999	166	99	163	134	6,149	107
38,000 to 39,999	142	97	141	112	5,538	105
40,000 to 41,999	134	89	133	84	5,493	114
42,000 to 43,999	139	104	135	102	5,976	121
44,000 to 45,999	135	88	134	122	6,085	144
46,000 to 47,999	135	94	132	94	6,351	153
48,000 to 49,999	118	96	1	91	5,789	140
50,000 to 59,999	517	416	513	492	28,260	755
60,000 to 69,999	381	340	380	401	24,636	744
70,000 to 99,999	538	491	535	499	44,157	1,753
\$ 100,000 and over	258	223	257	226	48,929	2,982
Total	7,599	3,634	5,216	4,646	\$ 261,680	\$ 7,758

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

KERN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,377	659	19	715	\$ -70,412	\$ 8
\$ 1 to 9,999	43,243	5,737	9,296	25,175	239,969	265
10,000 to 11,999	10,296	2,213	3,422	8,845	113,301	205
12,000 to 13,999	10,015	2,637	3,742	9,323	130,104	294
14,000 to 15,999	8,857	2,724	3,359	8,206	132,674	414
16,000 to 17,999	8,008	2,801	3,585	7,716	135,987	572
18,000 to 19,999	7,361	2,943	3,666	7,543	139,778	704
20,000 to 21,999	6,769	2,879	4,169	6,898	142,093	844
22,000 to 23,999	6,197	2,747	4,125	6,431	142,444	1,070
24,000 to 25,999	5,689	2,684	4,559	5,696	142,114	1,249
26,000 to 27,999	5,301	2,580	4,424	5,276	143,017	1,442
28,000 to 29,999	4,979	2,564	4,398	5,168	144,323	1,550
30,000 to 31,999	4,660	2,502	4,264	4,867	144,418	1,785
32,000 to 33,999	4,266	2,378	4,019	4,489	140,710	1,976
34,000 to 35,999	4,187	2,436	4,015	4,442	146,556	2,188
36,000 to 37,999	3,840	2,315	3,729	3,970	142,091	2,334
38,000 to 39,999	3,807	2,322	3,731	3,946	148,449	2,628
40,000 to 41,999	3,562	2,265	3,505	3,819	146,053	2,715
42,000 to 43,999	3,370	2,197	3,315	3,823	144,876	2,794
44,000 to 45,999	3,349	2,264	3,319	3,818	150,703	3,069
46,000 to 47,999	3,176	2,161	3,150	3,508	149,199	3,263
48,000 to 49,999	2,876	2,064	2,853	3,171	140,855	3,179
50,000 to 59,999	12,164	9,401	12,113	14,487	666,081	16,674
60,000 to 69,999	8,882	7,583	8,852	10,695	574,644	16,768
70,000 to 99,999	13,546	12,293	13,515	16,717	1,113,413	41,814
\$ 100,000 and over	8,038	7,265	8,015	9,020	2,074,828	104,370
Total	197,815	92,614	127,159	187,764	\$ 7,418,367	\$ 214,175

KINGS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	278	173	1	225	\$ -16,782	\$ 1
\$ 1 to 9,999	7,672	1,054	1,700	5,316	42,897	50
10,000 to 11,999	1,771	402	576	1,649	19,442	32
12,000 to 13,999	1,574	416	611	1,554	20,430	48
14,000 to 15,999	1,572	496	597	1,576	23,624	74
16,000 to 17,999	1,517	549	639	1,679	25,778	109
18,000 to 19,999	1,391	572	695	1,477	26,415	131
20,000 to 21,999	1,216	571	693	1,549	25,525	141
22,000 to 23,999	1,159	555	744	1,362	26,607	185
24,000 to 25,999	1,084	533	833	1,312	27,083	221
26,000 to 27,999	972	499	791	1,181	26,211	245
28,000 to 29,999	852	478	749	942	24,667	253
30,000 to 31,999	767	438	722	846	23,752	295
32,000 to 33,999	763	480	727	945	25,179	321
34,000 to 35,999	687	435	655	851	24,042	354
36,000 to 37,999	668	432	657	720	24,671	397
38,000 to 39,999	651	436	639	783	25,385	426
40,000 to 41,999	591	399	583	681	24,198	451
42,000 to 43,999	508	350	497	586	21,836	423
44,000 to 45,999	525	363	519	610	23,604	475
46,000 to 47,999	514	365	511	541	24,123	530
48,000 to 49,999	461	355	1	552	22,588	501
50,000 to 59,999	1,909	1,579	1,901	2,398	104,472	2,570
60,000 to 69,999	1,251	1,116	1,244	1,526	80,914	2,338
70,000 to 99,999	1,695	1,587	1,692	2,132	138,882	5,235
\$ 100,000 and over	832	763	831	932	148,354	9,394
Total	33,080	15,396	20,270	33,925	\$ 963,893	\$ 25,201

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

LAKE							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	273	124	1	89	\$ -6,545	\$	1
\$ 1 to 9,999	4,189	741	751	1,587	22,599		20
10,000 to 11,999	981	241	328	507	10,789		17
12,000 to 13,999	962	322	457	423	12,484		33
14,000 to 15,999	895	360	335	469	13,397		38
16,000 to 17,999	801	331	406	414	13,585		63
18,000 to 19,999	750	340	408	459	14,252		73
20,000 to 21,999	737	365	453	457	15,475		102
22,000 to 23,999	655	326	450	388	15,076		120
24,000 to 25,999	619	338	508	380	15,444		138
26,000 to 27,999	572	334	493	316	15,443		154
28,000 to 29,999	521	291	477	337	15,129		176
30,000 to 31,999	444	265	414	327	13,743		173
32,000 to 33,999	371	214	354	248	12,232		177
34,000 to 35,999	408	258	390	249	14,292		225
36,000 to 37,999	392	258	383	289	14,498		236
38,000 to 39,999	348	237	341	225	13,565		238
40,000 to 41,999	328	223	321	280	13,451		243
42,000 to 43,999	310	216	306	228	13,350		268
44,000 to 45,999	282	204	275	221	12,708		263
46,000 to 47,999	286	222	285	240	13,442		293
48,000 to 49,999	251	181	1	176	12,292		294
50,000 to 59,999	950	767	945	898	51,970		1,309
60,000 to 69,999	731	603	728	667	47,366		1,481
70,000 to 99,999	941	858	939	918	77,307		2,978
\$ 100,000 and over	456	392	452	394	75,437		4,652
Total	18,453	9,011	11,453	11,186	\$ 542,780	\$	13,763

LASSEN							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	97	51	1	41	\$ -2,897	\$	-
\$ 1 to 9,999	1,760	269	490	600	9,036	\$	14
10,000 to 11,999	356	78	162	147	3,930		10
12,000 to 13,999	384	104	201	210	4,993		18
14,000 to 15,999	305	101	159	148	4,578		19
16,000 to 17,999	331	146	170	193	5,631		26
18,000 to 19,999	257	109	1	151	4,872		27
20,000 to 21,999	299	133	192	191	6,276		44
22,000 to 23,999	288	121	214	177	6,623		59
24,000 to 25,999	277	141	238	184	6,927		68
26,000 to 27,999	282	139	251	168	7,609		87
28,000 to 29,999	277	153	257	202	8,023		92
30,000 to 31,999	250	130	234	196	7,756		113
32,000 to 33,999	256	137	250	167	8,442		141
34,000 to 35,999	256	153	249	225	8,963		150
36,000 to 37,999	235	171	229	215	8,714		134
38,000 to 39,999	253	158	245	240	9,871		192
40,000 to 41,999	221	148	218	207	9,062		178
42,000 to 43,999	216	161	213	231	9,279		179
44,000 to 45,999	249	179	248	271	11,194		235
46,000 to 47,999	222	175	222	244	10,438		225
48,000 to 49,999	189	146	189	179	9,249		206
50,000 to 59,999	854	734	848	959	46,777		1,165
60,000 to 69,999	536	494	535	634	34,667		1,027
70,000 to 99,999	673	631	672	732	54,946		2,091
\$ 100,000 and over	225	211	225	221	36,215		2,112
Total	9,548	5,173	7,059	7,133	\$ 331,173	\$	8,612

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

LOS ANGELES							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		32,811	11,951	789	13,279	\$ -3,932,780	\$ 3,106
\$	1 to 9,999	714,980	84,267	147,156	351,603	3,901,652	5,697
	10,000 to 11,999	171,508	30,747	62,645	130,935	1,884,865	3,722
	12,000 to 13,999	165,494	35,139	67,921	133,084	2,149,178	5,611
	14,000 to 15,999	154,560	37,215	63,099	131,235	2,316,223	7,944
	16,000 to 17,999	143,407	38,896	69,713	128,172	2,435,954	11,398
	18,000 to 19,999	130,889	37,848	74,908	117,872	2,484,179	14,942
	20,000 to 21,999	121,000	36,620	81,363	109,908	2,539,185	18,554
	22,000 to 23,999	111,549	35,017	79,334	101,041	2,584,304	22,924
	24,000 to 25,999	104,653	33,687	84,775	93,951	2,614,634	27,919
	26,000 to 27,999	96,588	32,167	80,646	85,330	2,606,150	31,533
	28,000 to 29,999	90,254	30,799	78,591	77,752	2,615,980	35,972
	30,000 to 31,999	83,626	29,626	75,126	71,387	2,591,020	40,446
	32,000 to 33,999	77,251	28,263	70,828	66,792	2,548,350	43,748
	34,000 to 35,999	72,154	27,586	67,188	62,725	2,524,484	46,945
	36,000 to 37,999	67,836	26,952	64,023	59,380	2,508,925	49,901
	38,000 to 39,999	62,987	26,137	60,041	55,532	2,455,680	51,828
	40,000 to 41,999	58,079	24,888	55,970	51,168	2,380,360	53,255
	42,000 to 43,999	54,083	24,161	52,477	47,822	2,324,886	54,476
	44,000 to 45,999	50,212	23,414	49,021	44,530	2,258,995	55,232
	46,000 to 47,999	46,836	22,519	45,829	41,640	2,200,775	56,150
	48,000 to 49,999	43,633	21,851	42,782	39,439	2,137,325	56,315
	50,000 to 59,999	181,919	101,234	179,471	168,128	9,953,342	285,231
	60,000 to 69,999	129,428	83,599	128,341	125,378	8,378,600	268,969
	70,000 to 99,999	219,425	162,728	218,224	221,267	18,170,953	700,563
\$	100,000 and over	230,229	183,515	228,954	218,326	66,911,127	4,500,411
Total		3,415,391	1,230,826	2,229,215	2,747,676	\$ 151,524,324	\$ 6,452,790

MADERA							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		391	219	12	220	\$ -19,713	\$ 7
\$	1 to 9,999	9,334	1,447	1,777	6,811	52,254	51
	10,000 to 11,999	1,937	517	581	1,867	21,307	36
	12,000 to 13,999	1,807	588	698	1,649	23,461	58
	14,000 to 15,999	1,741	605	632	1,665	26,069	76
	16,000 to 17,999	1,615	663	654	1,695	27,419	100
	18,000 to 19,999	1,510	676	724	1,582	28,673	137
	20,000 to 21,999	1,251	620	722	1,275	26,247	141
	22,000 to 23,999	1,121	554	723	1,102	25,783	198
	24,000 to 25,999	1,067	588	825	1,078	26,674	219
	26,000 to 27,999	1,043	552	845	1,084	28,107	261
	28,000 to 29,999	841	502	744	815	24,395	243
	30,000 to 31,999	861	524	784	788	26,689	317
	32,000 to 33,999	778	467	732	804	25,683	349
	34,000 to 35,999	721	499	685	721	25,214	351
	36,000 to 37,999	645	439	623	739	23,850	364
	38,000 to 39,999	666	472	654	737	25,984	398
	40,000 to 41,999	643	458	633	642	26,356	467
	42,000 to 43,999	596	432	589	590	25,616	469
	44,000 to 45,999	579	438	575	614	26,057	514
	46,000 to 47,999	547	415	546	570	25,689	547
	48,000 to 49,999	487	373	486	490	23,860	532
	50,000 to 59,999	2,070	1,729	2,063	2,254	113,569	2,779
	60,000 to 69,999	1,402	1,254	1,398	1,574	90,427	2,601
	70,000 to 99,999	2,004	1,858	2,000	2,292	164,658	6,297
\$	100,000 and over	1,127	1,034	1,121	1,084	215,927	14,447
Total		36,784	17,823	21,826	34,742	\$ 1,130,253	\$ 31,957

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

MARIN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,475	386	39	459	\$ -90,118	\$ 81
\$ 1 to 9,999	18,914	1,034	7,626	2,133	90,328	426
10,000 to 11,999	3,331	331	1,965	664	36,582	164
12,000 to 13,999	3,438	452	2,302	841	44,707	234
14,000 to 15,999	3,199	491	2,160	847	47,986	291
16,000 to 17,999	3,221	585	2,272	938	54,784	434
18,000 to 19,999	3,034	560	2,303	916	57,597	559
20,000 to 21,999	2,988	618	2,386	915	62,685	709
22,000 to 23,999	3,023	644	2,456	980	69,508	910
24,000 to 25,999	2,853	635	2,523	890	71,332	1,062
26,000 to 27,999	2,801	647	2,498	820	75,604	1,269
28,000 to 29,999	2,762	639	2,522	793	80,118	1,511
30,000 to 31,999	2,569	631	2,393	780	79,583	1,643
32,000 to 33,999	2,506	644	2,343	778	82,648	1,825
34,000 to 35,999	2,400	712	2,267	791	83,995	1,937
36,000 to 37,999	2,289	639	2,189	709	84,655	2,142
38,000 to 39,999	2,229	639	2,133	718	86,929	2,336
40,000 to 41,999	2,086	644	1,993	756	85,527	2,386
42,000 to 43,999	2,004	669	1,941	694	86,172	2,460
44,000 to 45,999	1,857	631	1,804	648	83,549	2,447
46,000 to 47,999	1,857	662	1,805	715	87,284	2,720
48,000 to 49,999	1,698	633	1,666	672	83,163	2,662
50,000 to 59,999	7,274	3,305	7,110	3,391	398,519	13,005
60,000 to 69,999	5,833	3,107	5,754	3,147	378,249	13,535
70,000 to 99,999	12,120	7,993	12,033	7,964	1,012,310	41,763
\$ 100,000 and over	21,911	17,409	21,837	19,034	7,076,772	506,061
Total	119,672	45,340	98,320	51,993	\$ 10,310,470	\$ 604,571

MARIPOSA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	79	38	1	17	\$ -2,534	\$ -
\$ 1 to 9,999	1,117	195	264	338	6,149	6
10,000 to 11,999	293	63	141	92	3,207	8
12,000 to 13,999	294	80	158	120	3,807	13
14,000 to 15,999	318	102	186	102	4,762	24
16,000 to 17,999	300	120	163	119	5,099	29
18,000 to 19,999	237	96	161	81	4,489	36
20,000 to 21,999	231	102	150	110	4,854	38
22,000 to 23,999	214	106	150	101	4,914	43
24,000 to 25,999	198	108	166	98	4,958	48
26,000 to 27,999	175	95	157	91	4,723	55
28,000 to 29,999	167	86	158	86	4,838	67
30,000 to 31,999	174	109	162	117	5,379	69
32,000 to 33,999	141	90	136	81	4,649	69
34,000 to 35,999	138	100	131	79	4,825	68
36,000 to 37,999	119	80	118	77	4,396	77
38,000 to 39,999	122	90	119	100	4,768	82
40,000 to 41,999	116	90	114	90	4,749	82
42,000 to 43,999	102	80	1	86	4,367	82
44,000 to 45,999	116	86	115	93	5,210	115
46,000 to 47,999	102	78	102	95	4,789	110
48,000 to 49,999	75	62	74	65	3,679	84
50,000 to 59,999	339	280	336	303	18,561	483
60,000 to 69,999	252	228	251	238	16,187	472
70,000 to 99,999	325	291	325	265	26,603	1,080
\$ 100,000 and over	178	158	177	140	28,815	1,795
Total	5,922	3,013	4,117	3,184	\$ 186,261	\$ 5,033

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

MENDOCINO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		358	145	11	147	\$ -28,022	\$ 4
\$ 1 to 9,999		7,317	936	1,839	2,635	38,216	53
10,000 to 11,999		1,652	367	681	891	18,190	41
12,000 to 13,999		1,603	444	823	902	20,834	68
14,000 to 15,999		1,533	433	746	970	23,015	94
16,000 to 17,999		1,469	489	798	936	24,955	133
18,000 to 19,999		1,331	482	821	965	25,270	169
20,000 to 21,999		1,233	448	871	855	25,864	209
22,000 to 23,999		1,111	462	804	754	25,521	231
24,000 to 25,999		1,052	482	909	732	26,290	273
26,000 to 27,999		977	469	861	709	26,355	297
28,000 to 29,999		932	440	855	648	27,023	358
30,000 to 31,999		851	436	808	639	26,359	399
32,000 to 33,999		781	426	757	609	25,726	412
34,000 to 35,999		741	423	725	602	25,956	450
36,000 to 37,999		684	421	674	593	25,296	454
38,000 to 39,999		642	411	626	547	25,045	467
40,000 to 41,999		625	406	608	510	25,625	513
42,000 to 43,999		595	416	592	561	25,578	512
44,000 to 45,999		489	347	482	460	22,003	471
46,000 to 47,999		490	366	485	420	23,032	503
48,000 to 49,999		487	374	485	441	23,842	561
50,000 to 59,999		1,867	1,500	1,855	1,598	102,054	2,647
60,000 to 69,999		1,257	1,100	1,249	1,233	81,236	2,441
70,000 to 99,999		1,687	1,461	1,679	1,532	137,517	5,403
\$ 100,000 and over		1,145	961	1,144	886	266,858	18,641
Total		32,909	14,645	22,188	21,775	\$ 1,089,639	\$ 35,804

MERCED							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		575	310	14	339	\$ -23,136	\$ 4
\$ 1 to 9,999		15,160	2,305	3,150	9,949	82,035	88
10,000 to 11,999		3,244	770	1,170	2,862	35,577	67
12,000 to 13,999		3,174	903	1,330	2,836	41,250	107
14,000 to 15,999		3,006	1,051	1,143	3,087	45,059	141
16,000 to 17,999		2,854	1,087	1,249	3,057	48,492	199
18,000 to 19,999		2,701	1,126	1,336	3,006	51,221	261
20,000 to 21,999		2,419	1,074	1,503	2,658	50,708	313
22,000 to 23,999		2,104	1,050	1,363	2,432	48,344	338
24,000 to 25,999		1,902	1,014	1,450	2,346	47,510	391
26,000 to 27,999		1,706	947	1,375	1,947	46,006	434
28,000 to 29,999		1,688	960	1,482	1,819	48,936	532
30,000 to 31,999		1,555	898	1,446	1,655	48,168	610
32,000 to 33,999		1,357	846	1,266	1,542	44,783	613
34,000 to 35,999		1,332	854	1,285	1,572	46,651	671
36,000 to 37,999		1,312	849	1,270	1,725	48,487	782
38,000 to 39,999		1,205	798	1,188	1,388	47,001	821
40,000 to 41,999		1,135	823	1,119	1,342	46,524	811
42,000 to 43,999		1,010	751	1,004	1,217	43,429	830
44,000 to 45,999		981	711	972	1,195	44,143	872
46,000 to 47,999		900	673	894	1,175	42,277	891
48,000 to 49,999		871	671	869	1,021	42,668	969
50,000 to 59,999		3,374	2,806	3,359	4,113	184,248	4,506
60,000 to 69,999		2,307	2,061	2,299	2,867	149,206	4,383
70,000 to 99,999		2,985	2,756	2,980	3,569	243,292	9,350
\$ 100,000 and over		1,556	1,384	1,553	1,690	283,575	18,257
Total		62,413	29,478	38,069	62,409	\$ 1,836,474	\$ 47,240

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

MODOC						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	82	46	1	35	\$ -10,144	\$ -
\$ 1 to 9,999	628	137	157	188	3,261	3
10,000 to 11,999	138	41	57	48	1,521	4
12,000 to 13,999	152	66	64	95	1,964	5
14,000 to 15,999	133	63	48	92	1,984	5
16,000 to 17,999	126	67	56	54	2,128	9
18,000 to 19,999	135	67	79	76	2,572	14
20,000 to 21,999	101	58	63	67	2,110	12
22,000 to 23,999	91	48	60	72	2,090	16
24,000 to 25,999	72	45	63	44	1,800	16
26,000 to 27,999	79	46	76	35	2,132	24
28,000 to 29,999	85	55	78	67	2,463	25
30,000 to 31,999	72	42	68	39	2,232	31
32,000 to 33,999	73	45	71	68	2,420	38
34,000 to 35,999	61	40	61	36	2,133	39
36,000 to 37,999	69	45	69	45	2,551	47
38,000 to 39,999	47	31	1	35	1,837	35
40,000 to 41,999	64	51	64	66	2,629	46
42,000 to 43,999	56	42	56	41	2,399	53
44,000 to 45,999	49	38	49	52	2,205	46
46,000 to 47,999	44	37	44	43	2,063	45
48,000 to 49,999	44	37	44	37	2,151	54
50,000 to 59,999	182	150	182	183	9,938	274
60,000 to 69,999	110	99	110	124	7,137	241
70,000 to 99,999	118	111	116	111	9,584	377
\$ 100,000 and over	53	49	52	40	8,215	503
Total	2,862	1,556	1,831	1,793	\$ 71,374	\$ 1,965

MONO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	61	23	1	38	\$ -1,834	\$ 3
\$ 1 to 9,999	1,034	83	287	275	5,662	8
10,000 to 11,999	236	30	126	98	2,595	7
12,000 to 13,999	229	37	135	110	2,980	12
14,000 to 15,999	236	40	151	104	3,526	21
16,000 to 17,999	213	43	140	109	3,604	27
18,000 to 19,999	193	55	120	126	3,680	30
20,000 to 21,999	148	37	118	96	3,110	29
22,000 to 23,999	145	47	116	97	3,341	39
24,000 to 25,999	134	63	114	90	3,345	34
26,000 to 27,999	127	56	117	73	3,422	41
28,000 to 29,999	103	52	95	50	2,985	41
30,000 to 31,999	128	63	117	95	3,957	60
32,000 to 33,999	101	53	93	52	3,338	53
34,000 to 35,999	90	48	89	41	3,144	63
36,000 to 37,999	94	51	90	70	3,481	67
38,000 to 39,999	97	54	94	56	3,785	82
40,000 to 41,999	78	46	76	67	3,200	67
42,000 to 43,999	68	47	67	48	2,919	56
44,000 to 45,999	61	47	59	57	2,746	54
46,000 to 47,999	51	32	1	38	2,396	59
48,000 to 49,999	64	47	62	42	3,130	71
50,000 to 59,999	251	197	250	224	13,653	329
60,000 to 69,999	150	131	148	142	9,680	275
70,000 to 99,999	277	241	275	261	22,981	841
\$ 100,000 and over	166	151	165	138	28,127	1,652
Total	4,535	1,774	3,159	2,597	\$ 142,953	\$ 4,019

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

MONTEREY						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,012	374	28	421	\$ -59,791	\$ 11
\$ 1 to 9,999	28,544	3,213	6,657	17,172	160,123	213
10,000 to 11,999	7,184	1,371	2,383	6,745	79,000	145
12,000 to 13,999	6,798	1,614	2,740	6,556	88,190	220
14,000 to 15,999	6,412	1,638	2,672	6,202	96,085	338
16,000 to 17,999	5,824	1,640	2,873	5,670	98,959	484
18,000 to 19,999	5,450	1,721	3,160	5,144	103,534	659
20,000 to 21,999	5,098	1,689	3,379	4,728	106,915	813
22,000 to 23,999	4,676	1,625	3,350	4,231	107,513	1,041
24,000 to 25,999	4,246	1,600	3,362	4,030	106,074	1,153
26,000 to 27,999	4,005	1,570	3,298	3,757	107,997	1,295
28,000 to 29,999	3,738	1,465	3,257	3,323	108,283	1,487
30,000 to 31,999	3,504	1,498	3,162	3,214	108,578	1,665
32,000 to 33,999	3,287	1,477	3,039	3,012	108,418	1,845
34,000 to 35,999	3,081	1,470	2,885	2,770	107,781	1,911
36,000 to 37,999	2,880	1,419	2,753	2,622	106,485	2,044
38,000 to 39,999	2,545	1,281	2,440	2,417	99,231	2,025
40,000 to 41,999	2,513	1,335	2,420	2,382	102,971	2,170
42,000 to 43,999	2,327	1,288	2,274	2,144	100,067	2,240
44,000 to 45,999	2,166	1,259	2,120	2,067	97,422	2,261
46,000 to 47,999	1,987	1,195	1,950	1,872	93,389	2,230
48,000 to 49,999	1,881	1,185	1,848	1,765	92,124	2,299
50,000 to 59,999	7,764	5,401	7,659	7,483	425,043	11,351
60,000 to 69,999	5,680	4,422	5,629	5,710	367,910	11,179
70,000 to 99,999	9,147	7,617	9,089	8,984	754,820	28,454
\$ 100,000 and over	8,311	6,943	8,269	6,984	1,989,988	133,530
Total	140,060	57,310	92,696	121,405	\$ 5,657,108	\$ 213,064

NAPA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	438	171	15	151	\$ -37,446	\$ 18
\$ 1 to 9,999	7,836	612	2,805	1,704	40,576	97
10,000 to 11,999	1,750	269	836	719	19,298	59
12,000 to 13,999	1,805	376	1,036	889	23,444	81
14,000 to 15,999	1,814	438	1,014	1,020	27,223	131
16,000 to 17,999	1,737	472	1,023	1,109	29,525	184
18,000 to 19,999	1,739	547	1,112	1,093	33,023	245
20,000 to 21,999	1,661	560	1,149	1,066	34,866	301
22,000 to 23,999	1,657	579	1,224	1,185	38,132	390
24,000 to 25,999	1,568	582	1,294	1,091	39,160	448
26,000 to 27,999	1,430	580	1,226	1,029	38,621	501
28,000 to 29,999	1,321	519	1,208	827	38,295	567
30,000 to 31,999	1,243	509	1,163	833	38,544	630
32,000 to 33,999	1,216	518	1,137	825	40,122	709
34,000 to 35,999	1,165	504	1,115	752	40,754	778
36,000 to 37,999	1,141	555	1,098	871	42,214	829
38,000 to 39,999	1,011	511	985	752	39,421	830
40,000 to 41,999	936	488	916	683	38,357	860
42,000 to 43,999	909	524	892	741	39,087	872
44,000 to 45,999	781	461	766	627	35,141	815
46,000 to 47,999	796	494	788	680	37,409	890
48,000 to 49,999	766	462	759	530	37,547	981
50,000 to 59,999	3,099	2,174	3,069	2,698	169,686	4,532
60,000 to 69,999	2,389	1,851	2,366	2,103	154,617	4,725
70,000 to 99,999	4,041	3,433	4,015	3,879	333,847	12,543
\$ 100,000 and over	3,808	3,266	3,794	3,413	951,778	64,301
Total	48,057	21,435	36,805	31,270	\$ 2,323,241	\$ 97,313

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

NEVADA							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	462	191	11	151	\$ -12,286	\$	2
\$ 1 to 9,999	6,661	800	2,094	1,301	34,414		69
10,000 to 11,999	1,452	288	671	529	15,973		56
12,000 to 13,999	1,424	387	765	492	18,492		60
14,000 to 15,999	1,391	447	673	593	20,854		80
16,000 to 17,999	1,302	458	684	592	22,101		115
18,000 to 19,999	1,263	508	719	610	24,003		145
20,000 to 21,999	1,236	495	807	590	25,933		203
22,000 to 23,999	1,151	483	794	583	26,480		238
24,000 to 25,999	1,065	460	887	541	26,630		274
26,000 to 27,999	1,035	524	877	524	27,960		295
28,000 to 29,999	977	470	870	473	28,314		363
30,000 to 31,999	917	489	836	472	28,421		385
32,000 to 33,999	818	456	767	467	26,984		385
34,000 to 35,999	779	452	738	484	27,262		414
36,000 to 37,999	772	485	735	538	28,556		428
38,000 to 39,999	739	469	711	541	28,801		509
40,000 to 41,999	747	488	719	488	30,619		589
42,000 to 43,999	693	462	671	493	29,778		570
44,000 to 45,999	652	456	644	517	29,335		591
46,000 to 47,999	601	436	589	501	28,248		565
48,000 to 49,999	591	460	584	447	28,935		617
50,000 to 59,999	2,491	1,945	2,474	2,063	136,094		3,312
60,000 to 69,999	1,814	1,549	1,807	1,667	117,475		3,313
70,000 to 99,999	2,816	2,499	2,801	2,597	231,385		8,574
\$ 100,000 and over	2,030	1,775	2,024	1,844	395,931		25,443
Total	35,879	17,932	25,952	20,078	\$ 1,426,695	\$	47,596

ORANGE							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	9,431	3,635	272	3,785	\$ -710,633	\$	549
\$ 1 to 9,999	200,217	20,099	58,723	66,700	1,047,158		2,059
10,000 to 11,999	45,525	7,524	19,759	27,706	500,806		1,295
12,000 to 13,999	44,829	8,812	21,843	29,783	582,341		1,860
14,000 to 15,999	43,427	9,849	20,862	30,516	650,925		2,663
16,000 to 17,999	40,361	10,405	21,895	30,225	685,832		3,785
18,000 to 19,999	37,581	10,436	22,991	28,591	713,524		4,950
20,000 to 21,999	35,560	10,496	24,731	26,962	746,569		6,189
22,000 to 23,999	33,422	10,472	24,325	25,322	768,237		7,654
24,000 to 25,999	32,227	10,226	26,774	23,770	805,123		9,503
26,000 to 27,999	30,216	9,858	25,715	21,787	815,548		10,948
28,000 to 29,999	28,803	9,835	25,407	20,442	834,844		12,455
30,000 to 31,999	27,349	9,631	24,815	19,430	847,508		14,044
32,000 to 33,999	25,425	9,370	23,488	18,282	838,607		15,308
34,000 to 35,999	24,025	9,345	22,464	17,793	840,558		16,102
36,000 to 37,999	22,902	9,189	21,677	17,092	847,079		17,473
38,000 to 39,999	21,222	9,029	20,246	15,921	827,355		17,820
40,000 to 41,999	19,804	8,768	19,107	15,139	811,608		18,413
42,000 to 43,999	18,552	8,685	17,994	14,690	797,584		18,704
44,000 to 45,999	17,875	8,854	17,398	14,103	804,267		19,387
46,000 to 47,999	16,706	8,507	16,340	13,371	784,890		19,735
48,000 to 49,999	15,566	8,169	15,259	12,668	762,498		19,780
50,000 to 59,999	68,908	41,071	68,016	59,036	3,774,880		104,496
60,000 to 69,999	53,970	37,599	53,540	50,400	3,498,106		107,206
70,000 to 99,999	103,064	83,114	102,575	106,382	8,573,207		315,060
\$ 100,000 and over	112,085	97,418	111,621	121,502	25,464,245		1,660,945
Total	1,129,052	470,376	827,837	831,398	\$ 56,912,686	\$	2,428,384

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

PLACER							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	874	385	38	366	\$ -35,182	\$	64
\$ 1 to 9,999	17,661	1,545	6,552	3,086	88,723		219
10,000 to 11,999	3,673	583	1,931	1,193	40,353		131
12,000 to 13,999	3,752	764	2,248	1,361	48,738		186
14,000 to 15,999	3,621	820	2,120	1,523	54,357		273
16,000 to 17,999	3,541	928	2,192	1,548	60,186		401
18,000 to 19,999	3,290	968	2,173	1,578	62,503		480
20,000 to 21,999	3,085	1,022	2,215	1,476	64,754		566
22,000 to 23,999	2,998	1,063	2,228	1,443	68,934		701
24,000 to 25,999	2,859	1,078	2,445	1,474	71,477		842
26,000 to 27,999	2,678	1,119	2,308	1,493	72,269		891
28,000 to 29,999	2,530	1,085	2,260	1,375	73,332		986
30,000 to 31,999	2,501	1,159	2,302	1,476	77,527		1,131
32,000 to 33,999	2,363	1,101	2,212	1,475	77,956		1,252
34,000 to 35,999	2,247	1,136	2,129	1,458	78,643		1,313
36,000 to 37,999	2,229	1,150	2,148	1,426	82,469		1,515
38,000 to 39,999	2,004	1,081	1,929	1,384	78,146		1,476
40,000 to 41,999	2,051	1,170	1,996	1,500	84,100		1,672
42,000 to 43,999	1,922	1,130	1,875	1,501	82,603		1,697
44,000 to 45,999	1,894	1,158	1,855	1,550	85,217		1,793
46,000 to 47,999	1,807	1,165	1,777	1,458	84,946		1,833
48,000 to 49,999	1,763	1,183	1,749	1,508	86,373		1,975
50,000 to 59,999	7,394	5,483	7,336	6,708	405,542		9,963
60,000 to 69,999	6,188	5,174	6,152	6,255	400,921		11,195
70,000 to 99,999	11,460	10,304	11,425	12,690	949,424		33,969
\$ 100,000 and over	9,183	8,390	9,157	10,806	1,705,950		107,328
Total	105,568	52,144	82,752	69,111	\$ 4,950,260	\$	183,853

PLUMAS							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	74	47	1	35	\$ -1,874	\$	-
\$ 1 to 9,999	1,542	266	449	329	7,733		12
10,000 to 11,999	282	71	111	120	3,093		6
12,000 to 13,999	274	92	142	115	3,568		13
14,000 to 15,999	299	115	139	117	4,485		17
16,000 to 17,999	277	132	130	177	4,720		20
18,000 to 19,999	267	112	185	107	5,084		37
20,000 to 21,999	254	111	178	148	5,326		41
22,000 to 23,999	199	102	143	109	4,583		37
24,000 to 25,999	222	124	185	136	5,552		50
26,000 to 27,999	204	114	180	139	5,494		57
28,000 to 29,999	214	126	197	149	6,216		72
30,000 to 31,999	182	110	169	128	5,633		72
32,000 to 33,999	212	141	200	155	6,987		95
34,000 to 35,999	186	119	181	155	6,510		108
36,000 to 37,999	202	137	197	137	7,456		123
38,000 to 39,999	175	128	171	146	6,811		121
40,000 to 41,999	167	116	166	130	6,836		135
42,000 to 43,999	150	120	148	112	6,445		122
44,000 to 45,999	136	106	135	119	6,126		126
46,000 to 47,999	144	113	144	131	6,746		149
48,000 to 49,999	112	93	1	97	5,485		118
50,000 to 59,999	515	447	512	459	28,174		717
60,000 to 69,999	388	352	388	396	25,264		762
70,000 to 99,999	478	441	478	416	39,230		1,537
\$ 100,000 and over	256	236	254	208	45,066		2,869
Total	7,411	4,071	5,291	4,470	\$ 256,752	\$	7,417

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

RIVERSIDE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	4,481	1,992	85	1,845	\$ -205,913	\$ 76
\$ 1 to 9,999	98,005	13,535	19,870	50,137	534,016	590
10,000 to 11,999	23,735	5,022	8,262	17,756	260,941	482
12,000 to 13,999	22,778	5,837	9,413	17,321	295,813	728
14,000 to 15,999	20,996	6,269	8,514	16,668	314,641	1,010
16,000 to 17,999	19,576	6,579	8,908	16,540	332,379	1,411
18,000 to 19,999	18,052	6,582	9,454	15,495	342,674	1,854
20,000 to 21,999	16,674	6,565	10,156	14,739	349,975	2,216
22,000 to 23,999	15,442	6,444	9,924	14,340	354,976	2,623
24,000 to 25,999	14,447	6,315	11,086	13,191	360,847	3,177
26,000 to 27,999	13,444	6,059	10,771	12,400	362,800	3,668
28,000 to 29,999	12,455	5,896	10,457	11,822	361,064	3,972
30,000 to 31,999	11,450	5,655	10,070	10,897	354,718	4,388
32,000 to 33,999	10,867	5,656	9,829	10,507	358,462	4,808
34,000 to 35,999	10,307	5,653	9,468	10,485	360,632	5,143
36,000 to 37,999	9,828	5,529	9,190	10,310	363,528	5,636
38,000 to 39,999	9,221	5,428	8,764	9,577	359,564	5,949
40,000 to 41,999	8,999	5,512	8,670	9,698	368,820	6,344
42,000 to 43,999	8,426	5,418	8,175	9,646	362,335	6,405
44,000 to 45,999	7,921	5,206	7,707	8,843	356,479	6,713
46,000 to 47,999	7,716	5,211	7,560	8,837	362,633	7,137
48,000 to 49,999	7,489	5,220	7,367	8,561	366,824	7,541
50,000 to 59,999	31,226	23,584	30,919	37,832	1,710,589	39,055
60,000 to 69,999	23,301	19,429	23,194	29,529	1,508,555	40,466
70,000 to 99,999	36,045	32,132	35,911	46,095	2,964,581	103,155
\$ 100,000 and over	20,988	18,533	20,888	22,074	4,235,305	263,249
Total	483,869	225,261	314,612	434,955	\$ 17,697,239	\$ 527,793

SACRAMENTO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,699	1,016	63	987	\$ -86,663	\$ 64
\$ 1 to 9,999	76,269	7,784	22,741	24,736	398,972	721
10,000 to 11,999	17,428	2,456	9,166	7,629	191,768	552
12,000 to 13,999	17,230	2,669	10,339	8,370	223,905	838
14,000 to 15,999	16,710	3,345	9,737	8,581	250,423	1,224
16,000 to 17,999	16,086	3,740	10,081	8,911	273,365	1,766
18,000 to 19,999	15,397	3,850	10,681	8,677	292,445	2,359
20,000 to 21,999	14,865	4,021	11,308	8,539	312,159	2,947
22,000 to 23,999	14,731	4,020	11,713	8,549	338,867	3,799
24,000 to 25,999	14,554	4,306	12,868	8,661	363,890	4,630
26,000 to 27,999	14,129	4,293	12,824	8,248	381,426	5,486
28,000 to 29,999	13,593	4,287	12,686	8,056	394,120	6,142
30,000 to 31,999	12,691	4,205	12,118	7,351	393,107	6,855
32,000 to 33,999	11,525	4,281	11,063	7,278	380,208	7,014
34,000 to 35,999	10,623	4,289	10,287	6,992	371,662	7,260
36,000 to 37,999	10,048	4,319	9,826	6,675	371,622	7,677
38,000 to 39,999	9,480	4,259	9,334	6,342	369,607	8,052
40,000 to 41,999	9,194	4,434	9,029	6,642	376,753	8,486
42,000 to 43,999	8,638	4,264	8,556	6,067	371,293	8,825
44,000 to 45,999	8,257	4,231	8,183	6,053	371,518	9,142
46,000 to 47,999	8,095	4,294	8,030	6,046	380,461	9,758
48,000 to 49,999	7,538	4,210	7,491	5,820	369,345	9,719
50,000 to 59,999	31,487	20,840	31,344	26,696	1,722,690	48,207
60,000 to 69,999	22,918	17,941	22,871	22,099	1,483,746	45,875
70,000 to 99,999	36,640	31,708	36,559	37,018	3,020,312	115,606
\$ 100,000 and over	22,840	20,099	22,773	22,933	4,302,030	269,291
Total	443,665	179,161	341,671	283,976	\$ 17,619,029	\$ 592,296

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

SAN BENITO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		152	65	1	81	\$ -9,887	\$ 1
\$ 1 to 9,999		3,814	408	1,039	1,878	20,219	34
10,000 to 11,999		810	170	326	638	8,898	19
12,000 to 13,999		748	180	335	592	9,727	28
14,000 to 15,999		648	183	267	552	9,686	35
16,000 to 17,999		660	192	317	599	11,204	54
18,000 to 19,999		640	214	356	644	12,164	72
20,000 to 21,999		587	201	376	628	12,307	87
22,000 to 23,999		535	194	375	580	12,295	101
24,000 to 25,999		513	213	383	585	12,804	125
26,000 to 27,999		460	214	371	497	12,420	126
28,000 to 29,999		435	201	376	434	12,591	152
30,000 to 31,999		391	179	381	418	12,103	175
32,000 to 33,999		369	168	348	364	12,164	198
34,000 to 35,999		340	174	324	347	11,890	197
36,000 to 37,999		333	167	318	312	12,317	223
38,000 to 39,999		325	189	311	409	12,675	213
40,000 to 41,999		357	207	345	411	14,628	289
42,000 to 43,999		317	197	308	380	13,640	259
44,000 to 45,999		261	172	249	286	11,751	247
46,000 to 47,999		313	212	309	321	14,706	313
48,000 to 49,999		249	185	1	287	12,208	249
50,000 to 59,999		1,222	941	1,208	1,533	66,959	1,594
60,000 to 69,999		935	775	933	1,174	60,673	1,709
70,000 to 99,999		1,820	1,688	1,818	2,426	150,690	5,251
\$ 100,000 and over		1,110	992	1,109	1,264	192,566	11,826
Total		18,344	8,661	12,715	17,640	\$ 723,400	\$ 23,576

SAN BERNARDINO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		3,366	1,528	84	1,587	\$ -127,070	\$ 35
\$ 1 to 9,999		104,058	13,043	24,022	49,131	558,752	708
10,000 to 11,999		24,283	4,729	9,355	17,574	267,098	548
12,000 to 13,999		23,506	5,545	10,311	18,029	305,143	821
14,000 to 15,999		22,081	6,182	9,202	18,437	330,859	1,136
16,000 to 17,999		20,198	6,478	9,624	17,753	343,093	1,535
18,000 to 19,999		18,582	6,430	10,014	17,073	352,884	1,953
20,000 to 21,999		17,640	6,581	11,042	17,053	370,211	2,383
22,000 to 23,999		17,058	6,553	11,436	16,862	392,114	3,032
24,000 to 25,999		15,920	6,367	12,481	15,645	397,798	3,631
26,000 to 27,999		14,914	6,352	11,989	15,213	402,587	4,066
28,000 to 29,999		14,172	6,279	11,991	14,306	410,782	4,841
30,000 to 31,999		13,044	6,164	11,442	13,577	404,199	5,042
32,000 to 33,999		12,409	6,182	11,190	13,423	409,434	5,572
34,000 to 35,999		11,827	6,141	10,915	12,969	413,915	6,073
36,000 to 37,999		11,366	6,051	10,719	12,783	420,582	6,667
38,000 to 39,999		10,753	6,101	10,287	12,398	419,339	6,990
40,000 to 41,999		10,388	6,155	10,004	12,173	425,695	7,467
42,000 to 43,999		9,570	5,809	9,316	11,141	411,425	7,666
44,000 to 45,999		9,303	5,923	9,080	11,079	418,560	8,042
46,000 to 47,999		8,878	5,805	8,719	10,878	417,128	8,451
48,000 to 49,999		8,639	5,817	8,534	10,329	423,198	8,975
50,000 to 59,999		35,551	26,368	35,221	45,311	1,945,982	45,163
60,000 to 69,999		26,403	21,985	26,295	34,653	1,708,709	46,055
70,000 to 99,999		40,180	36,241	40,076	53,786	3,306,062	114,306
\$ 100,000 and over		21,377	19,500	21,325	26,568	3,822,441	237,707
Total		525,466	240,309	354,674	499,731	\$ 18,950,931	\$ 538,664

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

SAN DIEGO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
\$ Zero and Deficit		8,246	3,072	229	2,895	\$ -484,984	\$ 205
\$ 1 to 9,999		196,175	21,061	53,443	66,045	1,035,479	1,807
10,000 to 11,999		45,582	7,847	21,733	24,811	501,321	1,326
12,000 to 13,999		46,562	9,882	25,185	27,119	605,093	2,083
14,000 to 15,999		44,559	10,842	23,707	27,431	667,817	3,000
16,000 to 17,999		42,079	11,469	24,739	26,682	714,894	4,316
18,000 to 19,999		39,365	11,797	25,241	25,704	747,352	5,539
20,000 to 21,999		36,679	11,731	26,469	23,864	769,769	6,076
22,000 to 23,999		34,163	11,533	25,599	22,136	785,485	8,121
24,000 to 25,999		32,486	11,576	27,605	21,253	811,224	9,640
26,000 to 27,999		30,587	11,210	26,624	19,903	825,283	11,052
28,000 to 29,999		28,236	10,870	25,529	17,960	818,624	12,082
30,000 to 31,999		26,559	10,682	24,607	17,417	822,770	13,482
32,000 to 33,999		24,626	10,536	23,104	16,531	812,287	14,354
34,000 to 35,999		23,346	10,560	22,152	16,473	817,027	15,254
36,000 to 37,999		21,820	10,274	20,912	15,477	806,954	15,995
38,000 to 39,999		20,509	10,345	19,814	15,058	799,702	16,471
40,000 to 41,999		19,225	9,914	18,627	14,470	788,035	17,121
42,000 to 43,999		17,975	9,671	17,575	13,844	772,800	17,298
44,000 to 45,999		16,865	9,429	16,530	13,143	758,732	17,781
46,000 to 47,999		16,050	9,372	15,780	13,161	754,258	18,120
48,000 to 49,999		15,121	9,172	14,888	12,577	740,844	18,398
50,000 to 59,999		64,300	43,146	63,588	55,459	3,519,087	93,785
60,000 to 69,999		48,004	36,528	47,659	45,556	3,108,698	93,014
70,000 to 99,999		80,254	66,879	79,875	80,191	6,634,469	245,116
\$ 100,000 and over		70,444	60,365	70,144	70,232	16,175,148	1,076,134
Total		1,049,797	439,783	761,358	705,412	\$ 45,108,169	\$ 1,738,168

SAN FRANCISCO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
\$ Zero and Deficit		3,135	694	64	744	\$ -130,061	\$ 74
\$ 1 to 9,999		63,376	6,004	16,953	11,683	334,742	611
10,000 to 11,999		14,392	2,025	8,708	3,750	158,263	521
12,000 to 13,999		14,525	2,334	10,017	4,198	188,742	856
14,000 to 15,999		14,476	2,536	9,978	4,492	217,166	1,322
16,000 to 17,999		14,312	2,702	10,581	4,797	243,132	2,018
18,000 to 19,999		13,548	2,680	10,666	4,671	257,249	2,639
20,000 to 21,999		13,252	2,639	11,221	4,530	278,077	3,388
22,000 to 23,999		13,027	2,754	11,264	4,543	299,566	4,285
24,000 to 25,999		12,972	2,724	12,058	4,580	324,189	5,414
26,000 to 27,999		12,583	2,659	11,798	4,568	339,715	6,382
28,000 to 29,999		12,067	2,508	11,570	3,965	349,919	7,389
30,000 to 31,999		11,504	2,418	11,131	3,793	356,532	8,434
32,000 to 33,999		10,858	2,287	10,556	3,438	358,157	9,242
34,000 to 35,999		10,095	2,319	9,841	3,348	353,181	9,662
36,000 to 37,999		9,661	2,154	9,456	3,202	357,176	10,578
38,000 to 39,999		8,872	2,099	8,749	3,098	345,892	10,839
40,000 to 41,999		8,126	1,966	8,020	2,782	333,073	11,004
42,000 to 43,999		7,497	1,974	7,414	2,765	322,240	10,999
44,000 to 45,999		7,046	1,866	6,969	2,599	317,073	11,298
46,000 to 47,999		6,474	1,838	6,412	2,423	304,146	11,179
48,000 to 49,999		6,036	1,800	5,981	2,315	295,621	11,185
50,000 to 59,999		24,343	8,311	24,180	10,173	1,331,677	53,184
60,000 to 69,999		16,894	6,876	16,802	7,886	1,093,356	47,710
70,000 to 99,999		27,950	13,761	27,815	14,002	2,313,560	113,276
\$ 100,000 and over		33,159	20,004	32,935	16,130	10,965,466	793,357
Total		390,182	101,932	311,139	136,475	\$ 21,907,851	\$ 1,146,846

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

SAN JOAQUIN							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		1,153	573	38	580	\$ -55,877	\$ 30
\$ 1 to	9,999	36,701	4,560	9,500	16,427	196,104	289
10,000 to	11,999	8,057	1,623	3,392	5,427	88,576	201
12,000 to	13,999	8,060	1,944	4,056	5,557	104,723	316
14,000 to	15,999	7,434	2,024	3,533	5,389	111,430	435
16,000 to	17,999	6,869	2,176	3,597	5,174	116,673	606
18,000 to	19,999	6,490	2,167	3,911	5,197	123,211	810
20,000 to	21,999	6,182	2,166	4,262	4,975	129,813	1,004
22,000 to	23,999	5,805	2,207	4,195	4,631	133,435	1,227
24,000 to	25,999	5,299	2,081	4,495	4,306	132,407	1,400
26,000 to	27,999	4,892	1,997	4,291	3,803	131,955	1,589
28,000 to	29,999	4,735	2,032	4,334	3,858	137,184	1,820
30,000 to	31,999	4,399	1,982	4,117	3,601	136,286	2,025
32,000 to	33,999	4,215	2,002	4,027	3,682	139,075	2,249
34,000 to	35,999	3,914	2,013	3,788	3,460	136,987	2,350
36,000 to	37,999	3,788	2,077	3,684	3,401	140,103	2,534
38,000 to	39,999	3,499	1,908	3,433	3,204	136,394	2,642
40,000 to	41,999	3,393	2,024	3,345	3,264	139,103	2,729
42,000 to	43,999	3,210	1,985	3,162	3,192	138,052	2,859
44,000 to	45,999	3,064	1,994	3,045	3,172	137,881	2,923
46,000 to	47,999	3,080	2,026	3,051	3,218	144,700	3,238
48,000 to	49,999	2,752	1,903	2,729	2,890	134,768	3,140
50,000 to	59,999	12,134	9,238	12,077	13,703	664,696	16,728
60,000 to	69,999	8,996	7,656	8,971	10,891	582,592	16,804
70,000 to	99,999	14,472	13,022	14,452	17,708	1,190,629	44,273
\$ 100,000 and over		8,240	7,485	8,223	9,264	1,540,087	98,417
Total		180,833	82,865	127,708	149,974	\$ 6,710,996	\$ 212,640

SAN LUIS OBISPO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		1,061	475	36	386	\$ -45,607	\$ 16
\$ 1 to	9,999	18,324	1,891	5,709	4,397	96,505	184
10,000 to	11,999	3,909	722	1,883	1,617	42,995	114
12,000 to	13,999	3,858	868	2,187	1,551	50,019	175
14,000 to	15,999	3,687	1,006	1,963	1,756	55,332	246
16,000 to	17,999	3,395	1,037	1,974	1,664	57,733	349
18,000 to	19,999	3,177	1,072	2,006	1,645	60,307	436
20,000 to	21,999	2,982	1,120	2,062	1,596	62,541	505
22,000 to	23,999	2,734	1,134	1,927	1,466	62,879	593
24,000 to	25,999	2,686	1,115	2,207	1,509	67,118	733
26,000 to	27,999	2,473	1,068	2,099	1,341	66,717	830
28,000 to	29,999	2,310	1,038	2,090	1,317	66,989	898
30,000 to	31,999	2,242	1,114	2,059	1,318	69,449	1,029
32,000 to	33,999	2,107	1,072	1,962	1,312	69,493	1,119
34,000 to	35,999	2,032	1,079	1,917	1,338	71,081	1,216
36,000 to	37,999	1,918	1,061	1,844	1,276	70,954	1,316
38,000 to	39,999	1,786	1,077	1,701	1,301	69,624	1,292
40,000 to	41,999	1,722	1,052	1,665	1,236	70,599	1,408
42,000 to	43,999	1,592	985	1,555	1,254	68,425	1,413
44,000 to	45,999	1,524	949	1,495	1,242	68,530	1,486
46,000 to	47,999	1,426	907	1,400	1,139	67,003	1,528
48,000 to	49,999	1,428	1,000	1,407	1,242	70,003	1,598
50,000 to	59,999	5,806	4,405	5,733	5,184	318,078	7,995
60,000 to	69,999	4,375	3,615	4,349	4,189	283,203	8,119
70,000 to	99,999	6,979	6,125	6,947	6,984	575,846	21,154
\$ 100,000 and over		4,894	4,301	4,870	4,538	973,100	61,605
Total		90,447	41,288	65,047	53,798	\$ 3,488,916	\$ 117,356

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

SAN MATEO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		2,099	667	53	657	\$ -138,444	\$ 61
\$ 1 to 9,999		47,443	3,171	18,373	7,363	234,631	803
10,000 to 11,999		9,363	1,220	5,135	2,928	103,036	376
12,000 to 13,999		9,356	1,453	6,032	3,198	121,575	533
14,000 to 15,999		9,486	1,763	5,912	3,812	142,022	783
16,000 to 17,999		9,344	1,940	6,221	3,952	158,800	1,164
18,000 to 19,999		9,228	2,043	6,683	4,035	175,264	1,593
20,000 to 21,999		8,910	2,116	6,957	4,018	187,088	2,004
22,000 to 23,999		8,590	2,158	6,877	4,020	197,498	2,470
24,000 to 25,999		8,479	2,132	7,605	3,857	211,912	3,090
26,000 to 27,999		8,279	2,118	7,516	3,855	223,454	3,622
28,000 to 29,999		7,988	2,193	7,400	3,817	231,599	4,071
30,000 to 31,999		7,891	2,208	7,459	3,700	244,608	4,920
32,000 to 33,999		7,648	2,164	7,261	3,793	252,310	5,475
34,000 to 35,999		7,370	2,186	7,080	3,587	257,966	6,031
36,000 to 37,999		7,136	2,271	6,859	3,662	263,673	6,533
38,000 to 39,999		6,574	2,185	6,371	3,464	256,353	6,735
40,000 to 41,999		6,275	2,215	6,097	3,461	257,199	6,969
42,000 to 43,999		5,930	2,304	5,791	3,433	254,919	7,025
44,000 to 45,999		5,523	2,259	5,408	3,389	248,439	7,081
46,000 to 47,999		5,293	2,219	5,205	3,179	246,708	7,411
48,000 to 49,999		5,096	2,290	5,017	3,134	249,659	7,653
50,000 to 59,999		21,873	11,244	21,634	14,803	1,198,203	38,798
60,000 to 69,999		17,256	10,644	17,145	13,066	1,117,940	39,241
70,000 to 99,999		33,479	24,456	33,341	29,234	2,784,346	112,760
\$ 100,000 and over		43,751	36,139	43,632	40,504	13,096,749	938,503
Total		319,640	127,778	263,064	177,921	\$ 22,579,711	\$ 1,215,704

SANTA BARBARA							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		1,498	535	52	656	\$ -112,651	\$ 89
\$ 1 to 9,999		29,798	3,054	8,028	11,650	160,104	273
10,000 to 11,999		6,743	1,253	2,950	4,096	74,123	183
12,000 to 13,999		6,580	1,408	3,377	4,244	85,458	276
14,000 to 15,999		6,358	1,626	3,152	4,388	95,312	405
16,000 to 17,999		6,051	1,779	3,384	4,334	102,745	588
18,000 to 19,999		5,647	1,741	3,486	4,016	107,177	772
20,000 to 21,999		5,346	1,830	3,643	4,002	112,228	945
22,000 to 23,999		4,846	1,732	3,537	3,417	111,376	1,135
24,000 to 25,999		4,567	1,636	3,804	3,184	114,145	1,363
26,000 to 27,999		4,260	1,620	3,640	2,955	114,930	1,508
28,000 to 29,999		4,193	1,678	3,732	2,942	121,485	1,751
30,000 to 31,999		3,755	1,546	3,445	2,684	116,375	1,925
32,000 to 33,999		3,529	1,539	3,269	2,504	116,437	2,069
34,000 to 35,999		3,327	1,462	3,153	2,327	116,412	2,301
36,000 to 37,999		3,208	1,567	3,057	2,330	118,616	2,330
38,000 to 39,999		3,023	1,508	2,913	2,279	117,868	2,527
40,000 to 41,999		2,735	1,451	2,646	2,044	112,076	2,464
42,000 to 43,999		2,570	1,454	2,494	1,986	110,470	2,497
44,000 to 45,999		2,529	1,487	2,469	1,985	113,764	2,679
46,000 to 47,999		2,340	1,392	2,290	1,837	109,983	2,699
48,000 to 49,999		2,205	1,345	2,157	1,810	108,005	2,743
50,000 to 59,999		9,110	6,240	8,991	7,854	498,688	13,530
60,000 to 69,999		6,725	5,161	6,666	6,123	435,235	13,228
70,000 to 99,999		11,239	9,220	11,147	10,313	930,360	35,067
\$ 100,000 and over		11,091	9,128	10,993	9,516	3,119,451	212,729
Total		153,273	64,392	106,475	105,476	\$ 7,210,171	\$ 308,075

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

SANTA CLARA							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	3,631	1,186	80	1,309	\$ -182,875	\$ 47	
\$ 1 to 9,999	116,035	9,128	41,423	27,739	576,991	1,643	
10,000 to 11,999	21,901	2,884	11,971	9,274	240,846	826	
12,000 to 13,999	22,231	3,446	13,488	10,444	288,963	1,226	
14,000 to 15,999	22,610	4,006	13,334	11,699	339,062	1,819	
16,000 to 17,999	22,161	4,202	14,396	12,089	376,638	2,681	
18,000 to 19,999	21,620	4,434	15,415	12,113	410,743	3,632	
20,000 to 21,999	21,028	4,633	16,561	11,777	441,551	4,589	
22,000 to 23,999	20,487	4,751	16,660	11,989	470,976	5,755	
24,000 to 25,999	19,615	4,626	17,508	11,360	490,258	6,991	
26,000 to 27,999	19,008	4,778	17,246	10,819	513,042	8,129	
28,000 to 29,999	18,364	4,696	17,113	10,651	532,447	9,384	
30,000 to 31,999	17,853	4,804	16,889	10,238	553,129	10,882	
32,000 to 33,999	16,857	4,771	16,079	9,787	556,137	11,908	
34,000 to 35,999	16,051	4,623	15,442	9,706	561,613	12,946	
36,000 to 37,999	15,830	4,996	15,356	9,720	585,587	14,342	
38,000 to 39,999	14,470	4,773	14,124	8,889	564,175	14,571	
40,000 to 41,999	13,906	4,864	13,588	8,908	570,097	15,409	
42,000 to 43,999	12,967	4,805	12,742	8,323	557,530	15,696	
44,000 to 45,999	12,471	4,849	12,265	8,342	561,061	16,369	
46,000 to 47,999	12,058	4,848	11,893	8,100	566,650	17,227	
48,000 to 49,999	11,445	4,865	11,321	7,746	560,665	17,580	
50,000 to 59,999	50,511	24,939	50,120	36,757	2,767,754	91,810	
60,000 to 69,999	40,701	23,674	40,498	33,284	2,639,316	95,826	
70,000 to 99,999	82,092	57,913	81,878	76,063	6,847,208	286,757	
\$ 100,000 and over	109,206	91,269	108,960	113,830	26,380,107	1,822,516	
Total	755,109	298,963	616,350	490,956	\$ 48,769,691	\$ 2,490,562	

SANTA CRUZ							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	922	294	27	303	\$ -39,457	\$ 3	
\$ 1 to 9,999	21,722	1,916	5,895	9,428	119,733	210	
10,000 to 11,999	4,919	777	2,104	3,344	54,072	127	
12,000 to 13,999	4,708	816	2,494	2,954	61,155	207	
14,000 to 15,999	4,386	917	2,326	2,894	65,755	305	
16,000 to 17,999	3,968	908	2,335	2,840	67,461	420	
18,000 to 19,999	3,657	956	2,357	2,648	69,429	539	
20,000 to 21,999	3,522	971	2,516	2,515	73,970	660	
22,000 to 23,999	3,160	964	2,390	2,094	72,632	806	
24,000 to 25,999	3,112	990	2,569	2,213	77,718	960	
26,000 to 27,999	2,884	888	2,498	1,923	77,818	1,149	
28,000 to 29,999	2,721	918	2,435	1,817	78,849	1,251	
30,000 to 31,999	2,649	954	2,436	1,660	82,082	1,436	
32,000 to 33,999	2,432	849	2,264	1,559	80,240	1,575	
34,000 to 35,999	2,282	858	2,170	1,500	79,878	1,633	
36,000 to 37,999	2,132	854	2,037	1,479	78,844	1,693	
38,000 to 39,999	2,051	846	1,982	1,369	79,942	1,826	
40,000 to 41,999	1,902	824	1,831	1,284	77,960	1,877	
42,000 to 43,999	1,869	816	1,825	1,280	80,313	2,018	
44,000 to 45,999	1,740	850	1,699	1,232	78,280	2,006	
46,000 to 47,999	1,589	803	1,560	1,199	74,679	1,991	
48,000 to 49,999	1,496	783	1,482	1,061	73,304	2,043	
50,000 to 59,999	6,416	3,845	6,348	4,987	351,271	10,212	
60,000 to 69,999	4,946	3,402	4,918	4,174	320,424	10,451	
70,000 to 99,999	9,100	7,023	9,070	8,052	754,201	29,529	
\$ 100,000 and over	9,192	7,608	9,169	8,720	1,956,020	129,382	
Total	109,477	41,820	78,735	74,529	\$ 4,946,574	\$ 204,329	

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

SHASTA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	623	332	15	234	\$ -15,502	\$ 5
\$ 1 to 9,999	12,461	1,913	3,239	3,592	65,147	98
10,000 to 11,999	2,789	666	1,210	1,263	30,677	71
12,000 to 13,999	2,696	855	1,286	1,364	35,023	103
14,000 to 15,999	2,598	892	1,264	1,244	38,922	156
16,000 to 17,999	2,443	985	1,265	1,312	41,508	204
18,000 to 19,999	2,297	1,019	1,327	1,359	43,612	253
20,000 to 21,999	2,101	975	1,410	1,292	44,120	301
22,000 to 23,999	1,964	1,017	1,329	1,207	45,161	345
24,000 to 25,999	1,799	927	1,500	1,090	44,929	427
26,000 to 27,999	1,711	978	1,462	1,160	46,199	457
28,000 to 29,999	1,661	948	1,479	1,163	48,134	544
30,000 to 31,999	1,483	903	1,403	985	45,967	579
32,000 to 33,999	1,418	906	1,360	1,007	46,770	640
34,000 to 35,999	1,286	860	1,240	1,093	44,991	663
36,000 to 37,999	1,304	870	1,273	980	48,276	782
38,000 to 39,999	1,245	879	1,214	1,024	48,516	824
40,000 to 41,999	1,232	906	1,204	1,097	50,493	880
42,000 to 43,999	1,104	795	1,090	986	47,434	907
44,000 to 45,999	1,031	791	1,025	866	46,380	919
46,000 to 47,999	981	751	973	885	46,079	951
48,000 to 49,999	892	701	884	824	43,692	970
50,000 to 59,999	3,683	3,112	3,665	3,517	201,355	4,910
60,000 to 69,999	2,515	2,247	2,503	2,584	162,468	4,741
70,000 to 99,999	3,452	3,186	3,441	3,729	281,865	10,709
\$ 100,000 and over	2,087	1,898	2,073	2,208	479,483	31,450
Total	58,856	30,312	40,134	38,065	\$ 2,061,719	\$ 62,890

SIERRA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	20	10	1	3	\$ -367	\$ -
\$ 1 to 9,999	268	48	74	48	1,283	2
10,000 to 11,999	47	19	1	21	518	1
12,000 to 13,999	53	14	27	18	696	2
14,000 to 15,999	57	21	27	27	856	3
16,000 to 17,999	36	15	21	7	611	4
18,000 to 19,999	36	14	20	16	686	5
20,000 to 21,999	36	13	26	19	761	6
22,000 to 23,999	36	20	28	13	825	7
24,000 to 25,999	42	24	37	25	1,050	9
26,000 to 27,999	31	17	28	24	838	11
28,000 to 29,999	40	25	34	28	1,164	14
30,000 to 31,999	24	12	24	16	742	10
32,000 to 33,999	39	22	39	29	1,282	20
34,000 to 35,999	40	27	40	29	1,401	24
36,000 to 37,999	34	24	34	26	1,255	23
38,000 to 39,999	32	22	29	33	1,251	19
40,000 to 41,999	32	23	32	35	1,317	24
42,000 to 43,999	33	20	33	36	1,417	34
44,000 to 45,999	23	17	23	27	1,035	23
46,000 to 47,999	22	18	22	31	1,036	21
48,000 to 49,999	24	21	24	34	1,174	23
50,000 to 59,999	92	74	92	91	5,031	132
60,000 to 69,999	52	51	52	85	3,356	98
70,000 to 99,999	74	66	74	65	5,953	233
\$ 100,000 and over	23	21	23	16	5,639	409
Total	1,246	658	883	802	\$ 40,811	\$ 1,156

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

SISKIYOU						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	285	153	1	102	\$ -8,964	\$ 1
\$ 1 to 9,999	3,944	713	891	1,209	20,529	25
10,000 to 11,999	854	267	323	404	9,384	17
12,000 to 13,999	817	261	401	368	10,593	30
14,000 to 15,999	766	308	349	396	11,480	41
16,000 to 17,999	715	315	368	376	12,154	58
18,000 to 19,999	671	342	350	426	12,755	67
20,000 to 21,999	641	331	419	403	13,424	89
22,000 to 23,999	545	291	371	392	12,506	95
24,000 to 25,999	547	305	470	329	13,668	128
26,000 to 27,999	507	291	451	329	13,688	147
28,000 to 29,999	448	300	413	361	12,983	130
30,000 to 31,999	413	273	393	283	12,788	164
32,000 to 33,999	411	286	396	333	13,553	180
34,000 to 35,999	384	274	374	317	13,429	191
36,000 to 37,999	351	259	339	291	13,004	210
38,000 to 39,999	350	262	344	248	13,651	233
40,000 to 41,999	321	260	318	301	13,177	225
42,000 to 43,999	276	223	273	210	11,874	235
44,000 to 45,999	255	204	255	251	11,475	244
46,000 to 47,999	225	196	225	206	10,564	226
48,000 to 49,999	207	171	1	175	10,127	235
50,000 to 59,999	856	763	848	766	46,785	1,177
60,000 to 69,999	569	508	566	544	36,761	1,138
70,000 to 99,999	721	647	717	658	58,429	2,330
\$ 100,000 and over	365	343	382	299	76,569	4,860
Total	16,464	8,546	10,543	9,977	\$ 476,383	\$ 12,475

SOLANO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	649	258	22	281	\$ -18,344	\$ 8
\$ 1 to 9,999	24,196	1,857	7,836	6,871	124,345	233
10,000 to 11,999	5,048	684	2,584	2,261	55,495	160
12,000 to 13,999	5,029	865	2,941	2,506	65,340	245
14,000 to 15,999	4,728	969	2,628	2,549	70,899	327
16,000 to 17,999	4,787	1,192	2,893	2,739	81,294	497
18,000 to 19,999	4,553	1,253	3,003	2,856	86,522	664
20,000 to 21,999	4,371	1,324	3,199	2,631	91,789	800
22,000 to 23,999	4,259	1,372	3,247	2,785	97,979	975
24,000 to 25,999	4,116	1,390	3,553	3,097	102,852	1,173
26,000 to 27,999	3,980	1,385	3,505	2,638	107,415	1,364
28,000 to 29,999	3,660	1,351	3,297	2,611	106,081	1,438
30,000 to 31,999	3,684	1,455	3,413	2,641	114,185	1,732
32,000 to 33,999	3,443	1,443	3,239	2,545	113,629	1,865
34,000 to 35,999	3,282	1,485	3,122	2,535	114,839	1,984
36,000 to 37,999	3,079	1,441	2,965	2,666	113,892	2,050
38,000 to 39,999	3,019	1,513	2,926	2,624	117,677	2,241
40,000 to 41,999	2,900	1,488	2,824	2,468	118,838	2,386
42,000 to 43,999	2,746	1,490	2,696	2,504	118,020	2,432
44,000 to 45,999	2,709	1,566	2,671	2,633	121,912	2,605
46,000 to 47,999	2,657	1,595	2,618	2,677	124,849	2,743
48,000 to 49,999	2,480	1,568	2,463	2,573	121,465	2,750
50,000 to 59,999	11,251	7,848	11,170	12,064	616,529	15,426
60,000 to 69,999	9,092	7,380	9,060	11,040	589,308	16,624
70,000 to 99,999	15,232	13,754	15,183	19,650	1,258,799	44,544
\$ 100,000 and over	7,710	7,092	7,691	9,339	1,197,890	68,847
Total	142,660	65,018	110,729	111,784	\$ 5,813,499	\$ 176,116

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

SONOMA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,570	576	27	512	\$ -64,012	\$ 8
\$ 1 to 9,999	32,411	2,479	11,212	6,181	167,892	406
10,000 to 11,999	7,099	965	3,690	2,501	78,088	244
12,000 to 13,999	7,077	1,211	4,316	3,019	91,956	351
14,000 to 15,999	6,865	1,400	4,147	2,937	102,986	523
16,000 to 17,999	6,785	1,534	4,316	3,386	115,328	774
18,000 to 19,999	6,465	1,727	4,375	3,446	122,777	996
20,000 to 21,999	6,229	1,697	4,633	3,264	130,700	1,265
22,000 to 23,999	5,868	1,706	4,574	3,119	134,882	1,538
24,000 to 25,999	5,800	1,816	5,004	3,109	144,959	1,838
26,000 to 27,999	5,432	1,752	4,793	2,992	146,641	2,109
28,000 to 29,999	5,065	1,713	4,611	2,805	146,881	2,286
30,000 to 31,999	5,020	1,807	4,664	2,814	155,523	2,702
32,000 to 33,999	4,647	1,729	4,391	2,797	153,297	2,883
34,000 to 35,999	4,439	1,808	4,245	2,722	155,314	3,041
36,000 to 37,999	4,081	1,768	3,960	2,488	150,942	3,131
38,000 to 39,999	3,970	1,871	3,845	2,587	154,798	3,311
40,000 to 41,999	3,766	1,842	3,661	2,609	154,325	3,439
42,000 to 43,999	3,475	1,839	3,407	2,474	149,393	3,424
44,000 to 45,999	3,320	1,834	3,273	2,434	149,352	3,534
46,000 to 47,999	3,130	1,814	3,086	2,410	147,074	3,589
48,000 to 49,999	3,017	1,801	2,983	2,344	147,785	3,730
50,000 to 59,999	13,042	8,931	12,927	11,213	714,591	19,042
60,000 to 69,999	10,179	7,946	10,109	9,645	659,220	19,887
70,000 to 99,999	17,239	14,737	17,180	17,777	1,423,031	53,353
\$ 100,000 and over	13,110	11,383	13,058	13,121	2,819,695	188,722
Total	189,101	79,686	146,487	114,706	\$ 8,453,419	\$ 324,126

STANISLAUS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,151	558	25	560	\$ -50,663	\$ 8
\$ 1 to 9,999	33,124	4,460	8,271	15,251	174,661	235
10,000 to 11,999	6,783	1,503	2,779	4,699	74,632	165
12,000 to 13,999	6,525	1,767	3,019	4,763	84,750	243
14,000 to 15,999	6,421	2,061	2,876	4,929	96,308	356
16,000 to 17,999	5,871	2,028	2,897	5,025	99,712	474
18,000 to 19,999	5,512	2,127	3,071	4,785	104,634	638
20,000 to 21,999	5,243	2,100	3,457	4,595	110,094	783
22,000 to 23,999	4,691	2,015	3,210	4,184	107,787	915
24,000 to 25,999	4,382	1,994	3,558	4,056	109,454	1,062
26,000 to 27,999	4,077	1,901	3,481	3,685	110,014	1,215
28,000 to 29,999	3,931	1,907	3,506	3,631	113,995	1,386
30,000 to 31,999	3,692	1,945	3,402	3,482	114,487	1,512
32,000 to 33,999	3,575	1,944	3,392	3,413	117,967	1,763
34,000 to 35,999	3,434	1,972	3,288	3,375	120,205	1,882
36,000 to 37,999	3,149	1,895	3,047	3,203	116,479	1,925
38,000 to 39,999	2,998	1,892	2,942	3,155	116,891	2,063
40,000 to 41,999	2,849	1,899	2,817	3,126	116,777	2,137
42,000 to 43,999	2,692	1,856	2,655	2,948	115,695	2,202
44,000 to 45,999	2,630	1,806	2,606	2,925	118,340	2,440
46,000 to 47,999	2,483	1,782	2,473	2,886	116,689	2,487
48,000 to 49,999	2,387	1,773	2,376	2,705	116,945	2,604
50,000 to 59,999	9,411	7,624	9,376	11,155	514,876	12,523
60,000 to 69,999	6,837	6,009	6,820	8,416	442,094	12,666
70,000 to 99,999	9,403	8,530	9,386	11,714	769,770	28,893
\$ 100,000 and over	5,392	4,782	5,376	5,786	1,097,677	77,033
Total	148,643	70,130	100,104	128,452	\$ 5,130,270	\$ 159,610

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

SUTTER							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	336	198	f	225	\$ -12,792	\$	2
\$ 1 to 9,999	6,177	1,108	1,551	2,640	32,626		47
10,000 to 11,999	1,340	415	511	1,096	14,704		29
12,000 to 13,999	1,258	439	528	997	16,340		40
14,000 to 15,999	1,232	494	515	924	18,456		64
16,000 to 17,999	1,117	471	515	981	18,952		82
18,000 to 19,999	1,060	464	603	792	20,107		120
20,000 to 21,999	1,008	483	647	845	21,153		142
22,000 to 23,999	902	441	606	807	20,756		167
24,000 to 25,999	814	424	665	640	20,335		190
26,000 to 27,999	775	408	652	626	20,926		221
28,000 to 29,999	739	434	664	629	21,428		237
30,000 to 31,999	663	381	606	551	20,516		257
32,000 to 33,999	579	347	548	522	19,111		272
34,000 to 35,999	588	379	563	545	20,582		303
36,000 to 37,999	542	321	532	495	20,042		349
38,000 to 39,999	554	361	541	525	21,591		378
40,000 to 41,999	465	316	460	431	19,064		341
42,000 to 43,999	493	345	488	466	21,196		415
44,000 to 45,999	440	315	434	442	19,783		406
46,000 to 47,999	391	294	f	396	18,365		371
48,000 to 49,999	432	325	425	469	21,150		457
50,000 to 59,999	1,695	1,421	1,685	1,841	92,771		2,224
60,000 to 69,999	1,247	1,095	1,244	1,384	80,692		2,332
70,000 to 99,999	1,697	1,559	1,691	1,901	138,156		5,115
\$ 100,000 and over	1,018	901	1,014	1,021	179,350		11,609
Total	27,562	14,139	18,083	22,191	\$ 905,360	\$	26,170

TEHAMA							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	255	119	f	88	\$ -7,460	\$	-
\$ 1 to 9,999	3,691	666	779	1,532	20,147		22
10,000 to 11,999	895	275	323	514	9,887		18
12,000 to 13,999	866	303	384	507	11,245		28
14,000 to 15,999	805	309	328	577	12,041		37
16,000 to 17,999	763	325	376	530	12,966		58
18,000 to 19,999	764	352	428	553	14,537		105
20,000 to 21,999	755	381	497	573	15,871		101
22,000 to 23,999	629	326	430	465	14,458		113
24,000 to 25,999	570	312	476	423	14,253		131
26,000 to 27,999	489	288	423	390	13,188		125
28,000 to 29,999	479	300	436	416	13,892		148
30,000 to 31,999	416	258	399	339	12,898		164
32,000 to 33,999	413	273	394	376	13,626		193
34,000 to 35,999	361	265	352	315	12,625		174
36,000 to 37,999	363	268	353	320	13,424		206
38,000 to 39,999	310	235	297	314	12,083		199
40,000 to 41,999	310	239	308	329	12,697		226
42,000 to 43,999	264	198	260	259	11,346		214
44,000 to 45,999	247	200	245	255	11,110		225
46,000 to 47,999	223	185	220	256	10,489		219
48,000 to 49,999	195	162	f	194	9,564		217
50,000 to 59,999	791	687	789	783	43,248		1,088
60,000 to 69,999	585	523	585	628	37,685		1,146
70,000 to 99,999	680	622	677	672	55,522		2,214
\$ 100,000 and over	366	301	366	316	72,041		4,978
Total	16,485	8,372	10,325	11,924	\$ 473,380	\$	12,350

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

TRINITY							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		72	41	1	30	\$ -1,068	\$ 1
\$ 1 to 9,999		1,006	215	202	328	5,134	6
10,000 to 11,999		216	57	82	98	2,368	5
12,000 to 13,999		230	90	104	129	2,989	7
14,000 to 15,999		202	88	83	123	3,022	11
16,000 to 17,999		188	88	85	84	3,201	12
18,000 to 19,999		170	86	94	106	3,227	17
20,000 to 21,999		191	100	130	123	4,012	24
22,000 to 23,999		151	90	106	87	3,461	26
24,000 to 25,999		145	88	114	88	3,625	31
26,000 to 27,999		114	63	102	51	3,084	36
28,000 to 29,999		131	80	121	73	3,789	47
30,000 to 31,999		112	79	106	76	3,470	39
32,000 to 33,999		114	70	112	92	3,758	57
34,000 to 35,999		97	65	93	65	3,388	54
36,000 to 37,999		88	65	87	80	3,257	52
38,000 to 39,999		96	73	94	106	3,738	66
40,000 to 41,999		87	71	87	55	3,571	64
42,000 to 43,999		83	59	82	70	3,567	72
44,000 to 45,999		73	58	72	71	3,288	68
46,000 to 47,999		71	53	71	57	3,345	79
48,000 to 49,999		58	50	1	40	2,845	63
50,000 to 59,999		246	216	245	249	13,481	349
60,000 to 69,999		130	117	129	112	8,379	249
70,000 to 99,999		177	161	177	161	14,366	571
\$ 100,000 and over		88	75	88	54	22,903	1,593
Total		4,336	2,298	2,726	2,608	\$ 130,203	\$ 3,601

TULARE							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		1,060	598	26	673	\$ -82,294	\$ 22
\$ 1 to 9,999		31,317	4,385	5,361	25,092	177,145	156
10,000 to 11,999		6,903	1,600	1,873	7,275	75,854	107
12,000 to 13,999		6,348	1,853	2,065	6,694	82,415	161
14,000 to 15,999		5,510	1,903	1,806	5,690	82,541	220
16,000 to 17,999		5,147	1,965	2,117	5,732	87,391	316
18,000 to 19,999		4,691	1,936	2,341	5,092	88,997	432
20,000 to 21,999		4,050	1,795	2,476	4,432	84,990	510
22,000 to 23,999		3,719	1,773	2,456	4,169	85,495	610
24,000 to 25,999		3,276	1,685	2,545	3,711	81,787	656
26,000 to 27,999		2,891	1,547	2,358	3,206	78,062	725
28,000 to 29,999		2,642	1,526	2,315	2,791	76,578	809
30,000 to 31,999		2,490	1,473	2,306	2,746	77,153	921
32,000 to 33,999		2,317	1,408	2,200	2,531	76,408	1,023
34,000 to 35,999		2,120	1,327	2,054	2,170	74,162	1,130
36,000 to 37,999		1,959	1,285	1,916	2,120	72,423	1,157
38,000 to 39,999		1,910	1,328	1,878	2,090	74,434	1,246
40,000 to 41,999		1,764	1,248	1,741	1,983	72,303	1,294
42,000 to 43,999		1,629	1,171	1,613	1,898	70,045	1,321
44,000 to 45,999		1,551	1,133	1,532	1,627	69,767	1,389
46,000 to 47,999		1,499	1,132	1,490	1,663	70,462	1,491
48,000 to 49,999		1,424	1,112	1,410	1,606	69,771	1,497
50,000 to 59,999		5,375	4,456	5,357	6,226	293,690	7,176
60,000 to 69,999		3,645	3,232	3,640	4,324	235,749	6,856
70,000 to 99,999		5,176	4,750	5,157	6,217	425,245	16,090
\$ 100,000 and over		3,303	2,997	3,296	3,671	648,239	42,796
Total		113,716	50,618	63,329	115,429	\$ 3,248,822	\$ 90,108

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

TUOLUMNE							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		225	109	1	52	\$ -5,269	\$ 4
\$ 1 to 9,999		3,982	587	1,057	1,074	20,937	29
10,000 to 11,999		843	201	336	288	9,261	18
12,000 to 13,999		829	251	407	303	10,769	32
14,000 to 15,999		749	298	320	327	11,237	39
16,000 to 17,999		737	296	378	302	12,490	63
18,000 to 19,999		726	348	391	333	13,796	75
20,000 to 21,999		728	334	453	324	15,295	110
22,000 to 23,999		670	351	453	387	15,413	115
24,000 to 25,999		599	310	496	307	14,975	136
26,000 to 27,999		534	300	461	322	14,404	139
28,000 to 29,999		526	288	480	257	15,246	190
30,000 to 31,999		483	282	449	292	14,955	185
32,000 to 33,999		480	293	455	293	15,826	232
34,000 to 35,999		462	305	446	249	16,168	249
36,000 to 37,999		428	299	415	273	15,830	244
38,000 to 39,999		420	291	413	313	16,402	277
40,000 to 41,999		387	268	384	285	15,866	291
42,000 to 43,999		338	250	330	267	14,535	281
44,000 to 45,999		361	262	356	286	16,240	340
46,000 to 47,999		341	256	338	297	16,015	347
48,000 to 49,999		309	236	1	229	15,166	336
50,000 to 59,999		1,306	1,067	1,296	1,122	71,601	1,786
60,000 to 69,999		873	763	871	826	56,382	1,663
70,000 to 99,999		1,136	1,023	1,133	1,039	92,848	3,505
\$ 100,000 and over		682	604	680	581	141,239	9,586
Total		19,154	9,872	13,109	10,628	\$ 667,624	\$ 20,270

VENTURA							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		2,225	923	63	865	\$ -100,813	\$ 31
\$ 1 to 9,999		52,870	5,210	16,126	20,355	277,556	570
10,000 to 11,999		11,318	1,984	4,948	7,048	124,473	315
12,000 to 13,999		11,116	2,381	5,502	7,491	144,445	469
14,000 to 15,999		10,865	2,785	5,232	7,678	162,820	675
16,000 to 17,999		10,309	2,927	5,508	7,950	175,204	950
18,000 to 19,999		9,452	2,853	5,674	7,403	179,449	1,223
20,000 to 21,999		8,995	3,058	5,979	6,941	188,847	1,503
22,000 to 23,999		8,410	2,982	5,864	6,744	193,292	1,823
24,000 to 25,999		7,850	2,885	6,340	6,089	196,045	2,151
26,000 to 27,999		7,460	2,781	6,199	5,733	201,290	2,499
28,000 to 29,999		6,871	2,756	5,944	5,188	199,158	2,722
30,000 to 31,999		6,633	2,671	5,904	5,133	205,536	3,165
32,000 to 33,999		6,412	2,808	5,789	5,153	211,578	3,457
34,000 to 35,999		5,995	2,692	5,570	4,797	209,707	3,736
36,000 to 37,999		5,738	2,673	5,404	4,714	212,300	4,008
38,000 to 39,999		5,412	2,583	5,174	4,297	210,993	4,278
40,000 to 41,999		5,090	2,637	4,863	4,316	208,646	4,259
42,000 to 43,999		4,786	2,564	4,634	4,084	205,714	4,399
44,000 to 45,999		4,621	2,575	4,525	4,114	207,910	4,677
46,000 to 47,999		4,458	2,540	4,345	3,910	209,505	4,892
48,000 to 49,999		4,335	2,589	4,267	3,895	212,401	5,096
50,000 to 59,999		18,913	12,548	18,680	17,831	1,036,727	28,819
60,000 to 69,999		14,920	11,377	14,829	15,469	966,702	27,733
70,000 to 99,999		28,503	24,449	28,410	32,288	2,368,534	84,484
\$ 100,000 and over		26,021	23,386	25,947	29,676	6,097,352	349,974
Total		289,578	131,617	211,720	229,162	\$ 14,505,374	\$ 545,907

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

YOLO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		352	153	f	182	\$ -13,332	\$ 10
\$	1 to 9,999	12,571	1,157	4,170	3,827	63,538	133
	10,000 to 11,999	2,489	417	1,297	1,331	27,357	81
	12,000 to 13,999	2,582	513	1,508	1,509	33,541	139
	14,000 to 15,999	2,444	615	1,383	1,477	36,639	186
	16,000 to 17,999	2,171	588	1,308	1,410	36,860	241
	18,000 to 19,999	1,975	562	1,342	1,289	37,522	308
	20,000 to 21,999	1,997	626	1,476	1,483	41,946	374
	22,000 to 23,999	1,781	575	1,360	1,289	40,928	437
	24,000 to 25,999	1,867	662	1,626	1,344	46,649	570
	26,000 to 27,999	1,750	653	1,560	1,257	47,251	635
	28,000 to 29,999	1,635	604	1,521	1,142	47,421	714
	30,000 to 31,999	1,461	608	1,376	1,083	45,263	743
	32,000 to 33,999	1,366	589	1,296	1,027	45,061	792
	34,000 to 35,999	1,254	563	1,215	915	43,870	834
	36,000 to 37,999	1,156	559	1,135	859	42,743	868
	38,000 to 39,999	1,014	525	995	758	39,536	828
	40,000 to 41,999	1,067	560	1,053	830	43,733	956
	42,000 to 43,999	950	542	935	749	40,845	926
	44,000 to 45,999	929	557	919	776	41,810	983
	46,000 to 47,999	896	516	888	783	42,110	1,047
	48,000 to 49,999	831	517	f	681	40,702	1,035
	50,000 to 59,999	3,691	2,589	3,678	3,438	202,057	5,544
	60,000 to 69,999	2,732	2,208	2,727	2,833	177,032	5,403
	70,000 to 99,999	4,511	3,900	4,501	4,725	373,247	14,447
\$	100,000 and over	4,102	3,608	4,083	4,197	797,841	48,294
Total		59,574	24,966	44,187	41,194	\$ 2,422,171	\$ 86,527

YUBA							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		224	136	f	112	\$ -11,093	\$ 2
\$	1 to 9,999	3,984	724	743	2,321	20,985	19
	10,000 to 11,999	898	243	368	592	9,878	20
	12,000 to 13,999	867	279	389	619	11,236	30
	14,000 to 15,999	829	341	305	717	12,443	35
	16,000 to 17,999	829	341	394	669	14,088	64
	18,000 to 19,999	806	382	427	659	15,283	79
	20,000 to 21,999	759	376	484	678	15,911	99
	22,000 to 23,999	624	349	416	617	14,359	101
	24,000 to 25,999	598	332	501	507	14,930	133
	26,000 to 27,999	527	317	435	500	14,223	134
	28,000 to 29,999	552	321	493	469	16,003	168
	30,000 to 31,999	447	278	408	457	13,863	170
	32,000 to 33,999	371	252	348	354	12,225	156
	34,000 to 35,999	385	245	369	340	13,470	193
	36,000 to 37,999	351	245	341	343	12,973	199
	38,000 to 39,999	350	252	341	309	13,647	233
	40,000 to 41,999	303	214	297	302	12,412	216
	42,000 to 43,999	295	224	285	291	12,689	222
	44,000 to 45,999	278	211	273	271	12,527	247
	46,000 to 47,999	233	189	f	244	10,939	219
	48,000 to 49,999	267	206	265	261	13,088	293
	50,000 to 59,999	977	816	962	966	53,309	1,269
	60,000 to 69,999	545	475	541	581	35,232	1,023
	70,000 to 99,999	710	648	705	745	57,261	2,142
\$	100,000 and over	323	281	321	287	58,657	3,868
Total		17,332	8,677	10,647	14,211	\$ 480,540	\$ 11,335

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

RESIDENT-OUT-OF-STATE-ADDRESS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,231	438	39	454	\$ -70,264	\$ 82
\$ 1 to 9,999	20,374	2,310	4,249	5,225	108,151	142
10,000 to 11,999	4,984	733	2,992	1,671	54,926	169
12,000 to 13,999	4,331	837	2,730	1,610	56,186	230
14,000 to 15,999	3,789	814	2,333	1,577	56,786	319
16,000 to 17,999	3,745	902	2,459	1,719	63,557	445
18,000 to 19,999	3,322	848	2,366	1,612	63,043	545
20,000 to 21,999	2,997	792	2,298	1,627	62,867	644
22,000 to 23,999	2,599	773	2,053	1,402	59,707	696
24,000 to 25,999	2,428	740	2,110	1,320	60,653	813
26,000 to 27,999	2,228	671	1,967	1,091	60,145	943
28,000 to 29,999	2,014	640	1,831	923	58,382	993
30,000 to 31,999	1,959	614	1,810	1,165	60,706	1,175
32,000 to 33,999	1,751	569	1,643	852	57,763	1,194
34,000 to 35,999	1,648	549	1,562	750	57,678	1,285
36,000 to 37,999	1,509	528	1,450	774	55,784	1,328
38,000 to 39,999	1,398	518	1,337	694	54,470	1,356
40,000 to 41,999	1,293	489	1,245	685	53,008	1,423
42,000 to 43,999	1,189	480	1,147	570	51,127	1,424
44,000 to 45,999	1,134	446	1,094	563	51,002	1,461
46,000 to 47,999	1,046	447	1,015	580	49,173	1,499
48,000 to 49,999	1,017	469	984	596	49,832	1,535
50,000 to 59,999	4,109	1,982	4,026	2,381	224,693	7,641
60,000 to 69,999	3,046	1,613	3,007	1,787	197,151	7,490
70,000 to 99,999	5,253	3,217	5,217	3,355	435,436	19,551
\$ 100,000 and over	7,800	5,345	7,769	5,809	3,093,542	225,772
Total	88,194	27,764	60,733	40,792	\$ 5,125,507	\$ 280,156

NONRESIDENT						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	6,364	3,270	170	3,265	\$ -1,199,004	\$ 1,897
\$ 1 to 9,999	36,153	6,589	8,743	8,199	181,357	24,340
10,000 to 11,999	8,899	1,674	4,745	2,455	97,964	185
12,000 to 13,999	8,652	1,917	4,873	2,811	112,412	263
14,000 to 15,999	8,465	2,159	4,764	2,849	126,981	402
16,000 to 17,999	8,351	2,434	4,890	3,172	141,918	563
18,000 to 19,999	7,752	2,496	4,718	3,185	147,194	647
20,000 to 21,999	7,612	2,655	4,999	3,172	159,850	806
22,000 to 23,999	7,337	2,727	5,026	3,166	168,725	954
24,000 to 25,999	7,038	2,832	5,149	3,149	175,877	1,075
26,000 to 27,999	6,743	2,804	5,008	3,164	182,010	1,186
28,000 to 29,999	6,340	2,743	4,828	2,926	183,790	1,270
30,000 to 31,999	6,187	2,784	4,785	3,053	191,764	1,491
32,000 to 33,999	5,911	2,788	4,617	2,999	195,025	1,548
34,000 to 35,999	5,806	2,786	4,654	2,816	203,168	1,753
36,000 to 37,999	5,607	2,712	4,414	2,896	207,421	1,805
38,000 to 39,999	5,356	2,746	4,277	2,854	208,824	2,056
40,000 to 41,999	5,279	2,766	4,218	2,885	216,365	2,062
42,000 to 43,999	5,078	2,698	4,021	2,778	218,236	2,120
44,000 to 45,999	4,831	2,628	3,898	2,706	217,419	2,178
46,000 to 47,999	4,695	2,649	3,721	2,688	220,546	2,252
48,000 to 49,999	4,626	2,769	3,705	3,061	226,604	2,329
50,000 to 59,999	20,503	12,815	16,535	13,187	1,124,565	12,087
60,000 to 69,999	16,642	11,266	13,488	11,564	1,078,693	12,441
70,000 to 99,999	34,037	24,973	27,634	25,325	2,843,976	36,511
\$ 100,000 and over	99,654	80,756	83,104	92,961	83,530,660	495,880
Total	343,916	191,436	240,984	213,286	\$ 91,162,341	\$ 610,101

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1997 Taxable Year

UNALLOCATED						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	209	72	1	76	\$ -4,886	-
\$ 1 to 9,999	9,025	703	2,670	2,505	43,581	\$ 83
10,000 to 11,999	1,517	222	868	749	16,658	52
12,000 to 13,999	1,464	263	895	825	18,957	78
14,000 to 15,999	1,261	223	771	626	18,879	100
16,000 to 17,999	1,186	266	783	644	20,116	145
18,000 to 19,999	1,047	241	742	648	19,849	170
20,000 to 21,999	979	245	773	554	20,532	211
22,000 to 23,999	898	211	759	511	20,657	263
24,000 to 25,999	774	220	689	443	19,363	274
26,000 to 27,999	735	225	665	403	19,818	310
28,000 to 29,999	669	191	626	357	19,421	346
30,000 to 31,999	640	187	603	375	19,815	384
32,000 to 33,999	573	163	552	323	18,913	423
34,000 to 35,999	562	184	538	349	19,679	429
36,000 to 37,999	525	208	507	357	19,398	452
38,000 to 39,999	462	178	456	274	18,006	446
40,000 to 41,999	488	201	476	331	20,021	530
42,000 to 43,999	403	177	397	253	17,326	466
44,000 to 45,999	407	190	397	266	18,295	484
46,000 to 47,999	360	165	359	268	16,907	507
48,000 to 49,999	335	141	1	242	16,416	504
50,000 to 59,999	1,457	795	1,438	1,136	79,863	2,488
60,000 to 69,999	1,006	663	992	846	65,148	2,147
70,000 to 99,999	1,957	1,460	1,935	1,758	162,641	6,265
\$ 100,000 and over	2,407	1,931	2,370	2,307	742,230	41,800
Total	31,346	9,725	21,594	17,426	\$ 1,467,602	\$ 59,356

STATE TOTALS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	109,432	42,883	2,748	44,077	\$ -7,434,753	\$ 6,815
\$ 1 to 9,999	2,471,574	276,552	639,547	988,573	13,110,380	46,824
10,000 to 11,999	557,659	99,077	238,457	350,120	6,131,665	14,679
12,000 to 13,999	545,179	115,910	266,422	361,100	7,081,520	22,032
14,000 to 15,999	518,783	126,711	249,648	361,791	7,776,265	31,569
16,000 to 17,999	488,790	133,829	265,816	358,746	8,303,647	45,309
18,000 to 19,999	455,441	134,401	279,127	340,172	8,646,561	59,204
20,000 to 21,999	428,563	133,990	299,265	321,573	8,995,338	73,206
22,000 to 23,999	401,690	131,807	294,499	302,433	9,234,764	90,067
24,000 to 25,999	381,127	129,274	317,871	284,857	9,522,825	108,878
26,000 to 27,999	358,481	125,440	307,268	264,678	9,674,285	124,896
28,000 to 29,999	338,104	122,641	301,162	246,901	9,800,939	140,749
30,000 to 31,999	318,996	120,637	292,018	233,336	9,884,466	159,564
32,000 to 33,999	297,874	117,854	277,119	222,915	9,826,297	172,726
34,000 to 35,999	281,293	116,991	265,197	214,032	9,842,532	185,047
36,000 to 37,999	266,885	115,414	254,390	206,460	9,871,039	198,202
38,000 to 39,999	249,797	113,767	240,099	196,044	9,739,225	208,037
40,000 to 41,999	235,582	111,858	227,781	189,025	9,655,789	214,117
42,000 to 43,999	220,112	109,207	214,090	179,282	9,462,525	218,001
44,000 to 45,999	208,570	107,774	203,657	172,871	9,383,835	224,882
46,000 to 47,999	197,817	105,847	193,636	166,381	9,295,224	231,770
48,000 to 49,999	186,430	104,031	182,911	159,030	9,132,940	234,952
50,000 to 59,999	790,768	491,012	778,982	708,957	43,296,262	1,197,781
60,000 to 69,999	592,450	420,684	585,752	569,932	38,367,566	1,187,879
70,000 to 99,999	1,030,067	816,801	1,019,636	1,043,398	85,331,969	3,200,796
\$ 100,000 and over	1,060,605	885,291	1,040,193	1,055,418	320,752,056	16,425,440
Total	12,992,067	5,309,683	9,237,291	9,542,102	\$ 674,685,161	\$ 24,821,422

Footnotes follow this section.

TABLE 8¹
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1997 Taxable Year

Income Concept Class	Number of Returns		Total Tax Liability (Thousands)	Number of Returns by Size of Average Tax Rate ²						Number of Returns by Size of Average Tax			
				1%		2%		3%		5%		7%	
	Total	Non-Taxable	Taxable	Under	1%	Under	2%	Under	3%	Under	5%	Under	7%
Adjusted Gross Income³													
Under \$50,000	9,236,673	3,577,051	5,659,622	\$ 2,737,369	6,202,698	1,463,789	744,770	724,909	88,121	11,649	737	4,798,575	707,234
50,000 to 100,000	2,298,941	14,252	2,284,689	5,434,490	96,648	320,176	674,779	845,678	343,447	17,708	263	256,483	789,048
100,000 to 200,000	703,085	2,270	700,815	4,966,493	5,151	4,503	21,387	258,187	352,584	60,555	719	2,014	4,157
200,000 and over	234,771	714	234,057	10,739,449	1,486	659	1,434	8,988	75,112	137,210	9,881	304	160
Total	12,473,470	3,594,287	8,879,183	\$ 23,877,801	6,305,983	1,789,127	1,442,371	1,838,003	859,263	227,122	11,601	5,057,466	1,500,598
AGI Plus Tax Preference Income⁴													
Under \$50,000	9,236,461	3,577,047	5,659,414	\$ 2,736,925	6,202,694	1,463,682	744,770	724,909	88,121	11,548	737	4,798,468	707,234
50,000 to 100,000	2,299,016	14,252	2,284,763	5,434,507	96,648	320,533	674,739	845,678	343,447	17,708	263	256,589	789,038
100,000 to 200,000	702,778	2,270	700,509	4,963,520	5,051	4,643	21,318	258,682	351,872	60,603	609	1,904	4,167
200,000 and over	235,215	718	234,497	10,742,849	1,613	688	1,457	9,548	75,332	137,057	9,519	505	160
Total	12,473,470	3,594,287	8,879,183	\$ 23,877,801	6,306,006	1,789,546	1,442,265	1,838,817	858,771	226,916	11,129	5,057,466	1,500,598
AGI Less Investment Interest⁵													
Under \$50,000	9,239,051	3,577,948	5,661,103	\$ 2,738,635	6,203,390	1,464,301	745,543	725,115	88,323	11,649	729	4,799,844	707,334
50,000 to 100,000	2,299,429	13,709	2,285,720	5,443,736	95,169	318,617	675,502	847,843	344,285	17,739	274	255,239	789,009
100,000 to 200,000	701,920	2,058	699,862	4,972,044	4,971	4,489	20,246	256,512	353,611	61,359	730	2,066	4,105
200,000 and over	233,070	571	232,498	10,723,386	1,210	512	1,172	8,083	73,317	137,613	11,162	318	149
Total	12,473,470	3,594,287	8,879,183	\$ 23,877,801	6,304,740	1,787,919	1,442,465	1,837,554	859,537	228,360	12,895	5,057,466	1,500,598
Expanded Income⁶													
Under \$50,000	9,238,837	3,577,943	5,660,895	\$ 2,738,175	6,203,383	1,464,195	745,543	725,115	88,323	11,548	729	4,799,737	707,334
50,000 to 100,000	2,299,504	13,709	2,285,794	5,443,752	95,169	318,973	675,462	847,801	344,285	17,739	274	255,345	788,999
100,000 to 200,000	701,712	2,056	699,656	4,969,081	4,979	4,630	20,161	256,986	352,910	61,428	619	2,066	4,116
200,000 and over	233,417	579	232,838	10,726,793	1,229	529	1,217	8,633	73,601	137,448	10,760	318	149
Total	12,473,470	3,594,287	8,879,183	\$ 23,877,801	6,304,760	1,788,327	1,442,383	1,838,336	859,118	228,163	12,382	5,057,466	1,500,598

¹ Detail may not add to totals due to tolerance and rounding.

² Adjusted gross income less business expenses and adjustments to income. Transfer payments such as social security, unemployment insurance, and welfare are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

³ Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion and several other statutory amounts.

⁴ Investment expenses are interest expenses, other than mortgage interest, that do not exceed investment income.

⁵ Expanded income is adjusted gross income plus tax preference income less investment expenses.

⁶ Average tax rate is the net tax divided by the income, as defined in the income concept.

⁷ These returns with an average tax rate equal to or greater than 9% of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Sections 17062-17066 for alternative minimum tax or Sections 17731-17839 for rules relating to estates, trusts, beneficiaries, and decedents.

TABLE 9 ^{a, 19, 20}
Personal Income Tax Statistics
TAX CREDITS ALLOWED
1997 Taxable Year

Credit	Number	Amount (Thousands)	Percent of Total
Agricultural Transportation	25	\$ 35	0.0
Child Adoption	1,263	1,092	0.3
Commercial Solar Carryover	100	169	0.0
Commercial Solar Electric Carryover	26	35	0.0
Community Development Fin. Inst. Deposits	10	49	
Dependent Parent	118	24	0.0
Disabled Access	588	64	0.0
Donation of Agricultural Products Carryover	23	49	0.0
Employer Child Care Contribution	2,444	1,418	0.3
Employer Child Care Program	607	534	0.1
Enhanced Oil Recovery	82	135	0.0
Energy Conservation Carryover	354	247	0.1
Enterprise Zone Hiring and Sales	1,093	10,883	2.5
Enterprise Zone Wages	355	46	0.0
Farmworker Housing-Construction	2	9	0.0
Jobs Tax Carryover	0	0	0.0
Joint Custody Head of Household	1,249	268	0.1
Local Agency Military Base Recovery Area	31	58	0.0
Los Angeles Revitalization Zone	6,026	53,403	12.3
Low-Emission Vehicle	34	10	0.0
Low-Income Housing	3,383	4,372	1.0
Manufacturer's Investment	5,676	39,474	9.1
New Infant	709	171	0.0
Orphan Drug	28	10	0.0
Other State Tax	80,627	260,227	59.8
Political Contribution	1,680	164	0.0
Prior Year Alternative Minimum Tax	17,581	35,411	8.1
Prison Inmate Labor	7	11	0.0
Program Area Hiring and Sales	0	0	0.0
Qualified Senior Head of Household	625	175	0.0
Recycling Equipment	131	667	0.2
Research	1,932	17,625	4.0
Residential Rental and Farm Sales Carryover	4,651	5,649	1.3
Rice Straw	23	12	0.0
Ridesharing:			
Large Employers	368	200	0.0
Small Employers	142	61	0.0
Transit Pass Carryover	158	61	0.0
Vanpool Carryover	3,992	1,218	0.3
Incentive Carryover	1,579	587	0.1
Salmon and Steelhead Trout Habitat	9	16	0.0
Solar Energy Carryover	287	547	0.1
Solar Pump Carryover	10	7	0.0
Unidentified	8	26	0.0
Water Conservation Carryover	52	11	0.0
Total	138,088	\$ 435,229	100.0

Footnotes follow this section.

APPENDIX B
Personal Income Tax
FOOTNOTES
1997 Taxable Year

- a Statewide Statistical Appendix Tables 1 through 5 were derived from data collected in a stratified random sample of 1997 personal income tax returns (before audit) filed during the 1998 filing season. Of the 98,414 returns sampled, 79,090 were resident returns. County Tables 6 and 7, and Table 9 were created from the Personal Income Tax Master File, which included data from current year returns before audit (prior year and amended returns were excluded). Because of the different sources, statewide tables and county tables are not strictly comparable. Detail may not add to totals due to rounding and suppression. (See Footnote f.)
- b Data were not available.
- c Population estimated by California Department of Finance.
- d Unable to determine county of residence from tax return.
- e Resident returns filed with an out-of-state address.
- f Statewide frequency data are not shown for cells with fewer than three (3) returns. County level frequency data are not shown for cells with fewer than ten (10) returns, however, data are included in the appropriate totals.
- g Includes resident data only. May not be comparable to 1989 and prior years, which include resident, part-year resident and nonresident return data.
- h The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in the estimates.
- 1 Starting in 1982, nonresidents and part-year residents computed their tax on their total income and apportioned tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to 1982 and prior years.
- 2 Includes itemized zero bracket amount and nonitemized charitable contributions for taxable years 1984-1986. For taxable years 1983-1986, the standard deduction refers to taxpayers with zero deductions, because the tax tables already allowed for the deductions.
- 3 California adjustments include adjustments to federal income. These include items such as unemployment compensation, social security benefits, various California interest incomes, railroad retirement benefits, California lottery winnings, IRA distributions and net operating loss carryovers.
- 4 Taxable income for 1967 and subsequent taxable years is not comparable to earlier years. In 1967, exemption credits were substituted for exemption exclusions, and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusions.
- 5 Total tax liability is tax computed on taxable income minus tax credits, which include personal, dependent, blind and senior exemption credits, child and dependent care credits, manufacturer's investment credit, residential rental and farm sales credit, child adoption credit, and other special credits, plus other taxes, such as alternative minimum tax.
- 6 When an individual return reported income from two or more sole proprietorships, all of the proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.
- 7 When an individual return reported income from two or more partnerships or S corporations, all of the partnership and S corporation incomes, profits and losses were combined and the resulting net profit or loss was recorded.

APPENDIX B
Personal Income Tax
FOOTNOTES
1997 Taxable Year

- 8 Net sale of capital assets changed significantly in 1987 from prior California law (1972-1986). Due to the enactment of the Tax Reform Act of 1986, the entire amount of capital assets post-1986 is included in gross income. Gains are also realized on income from collections on pre-1987 installment sales. Beginning in 1987, capital losses from carryovers and carrybacks are fully deductible against capital gains. Up to \$3,000 (\$1,500 single and married filing separate) of excess capital loss is deductible against ordinary income. California has conformed to federal holding period rules with regard to long- and short-term gains and losses. California has also enacted a separate credit for gains from the sale of residential rental or farm property.
- 9 All other federal income sources include net income from estates and trusts, net income for the disposition of noncapital assets, alimony received, miscellaneous income sources, social security and unemployment income and income from state and local income tax refunds. It also includes net losses from estates and trusts, from miscellaneous income and from noncapital assets.
- 10 Amounts listed are self-assessed before audit. Because of major differences between federal and state law regarding deductible contribution limitations, actual amounts after audit reveal that these figures are generally overstated.
- 11 Total adjustments include amounts for IRA exclusion, moving expense, alimony paid, half self-employment tax, self-employed health insurance plan exclusion, self-employed retirement plan exclusion, and the penalty on early withdrawal of savings.
- 12 Total interest includes interest paid on home mortgages and other nonbusiness items.
- 13 Total contributions combine current-year contributions of cash and other than cash with contributions carried over from the previous year. Taxpayers may be required to limit contribution deductions when contributions exceed a certain percentage of adjusted gross income. The difference between the total of cash, noncash and carryover contributions and total contributions reflects this limitation.
- 14 All other deductions include unreimbursed employee expenses, union dues, employment education expenses, handicap repairs, gambling losses and other miscellaneous deductions that exceed two percent of adjusted gross income.
- 15 Personal exemption credit increased for 1978 and subsequent taxable years and, therefore is not comparable to that of earlier years.
- 16 Services:
 - Professional services include medical, dental and other health services; legal services; accounting, auditing and bookkeeping services; educational services; and engineering and architectural services.
 - Personal services include laundry, cleaning and dyeing establishments; barber and beauty shops; photographic studios; and funeral services and crematories.
 - Other services include lodging, automotive and other repairs and recreational services.
- 17 Data for Alpine County were aggregated because most categories of income have less than ten (10) as the number of returns.
- 18 Includes contributions to both Individual Retirement Accounts and to Spousal Individual Retirement Accounts.
- 19 Table includes credits claimed on all returns processed during 1998, including nonresident and part-year resident returns. Data was derived from return processing master file rather than from the stratified random sample.
- 20 Totals may not add due to rounding.

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Appendix C:
Bank and Corporation Tax:
1997 Income Year

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TABLE 1^a
Bank and Corporation Tax Statistics
COMPARISON BY INCOME YEARS
1944 Through 1997 Income Years

Income Year	Number of Corporation Returns				Dollars in Thousands			
					Income Reported for State Taxation		Tax Assessed	
	All Reporting	Reporting Net Income	Reporting Net Loss	Reporting No Income or Loss	All Reporting	Reporting Net Income	All Reporting	Reporting Net Income
1997	443,757	262,193	156,443	25,121	\$ 54,167,157	\$ 83,705,566	\$ 5,203,526	\$ 5,040,830
1996	430,796	251,737	155,933	23,126	47,264,188	75,969,249	4,881,666	4,725,216
1995	418,262	239,375	155,296	23,591	42,984,525	68,927,509	4,757,092	4,587,671
1994	414,884	230,354	157,580	26,950	32,896,807	58,076,963	4,292,227	4,132,595
1994 e	414,201	229,352	157,739	27,110	33,105,424	57,424,151	4,284,781	4,123,726
1993	418,108	217,858	170,818	29,432	20,117,987	48,332,148	3,928,594	3,745,763
1992	418,135	213,264	174,740	30,131	16,113,691	44,969,835	3,866,080	3,670,634
1991	432,242	219,405	174,468	38,369	19,045,273	44,177,472	3,861,375	3,674,460
1990	446,890	230,426	167,929	48,535	28,973,557	53,268,162	4,416,308	4,240,292
1989	447,714	229,559	166,445	51,711	32,910,946	52,883,979	4,384,191	4,271,180
1988	448,486	229,226	165,917	53,343	32,372,372	50,752,909	4,264,044	4,190,184
1987	464,186	245,505	164,936	53,745	29,718,893	45,619,163	4,057,893	4,000,107
1986	414,602	216,677	149,684	48,241	25,457,211	40,042,508	3,656,450	3,604,958
1985	388,244	207,388	139,408	41,448	21,119,799	34,308,413	3,359,621	3,294,835
1984	397,854	208,566	149,831	39,456	19,348,558	31,741,861	3,080,442	3,041,383
1983	337,165	184,408	125,149	27,614	16,485,259	26,628,298	2,587,936	2,556,331
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223,341	2,191,707
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	184,326	113,614	52,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,382	7,911,161	10,207,612	873,720	859,850
1972	158,932	91,055	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606
1966	124,690	73,076	35,664	15,950	5,642,850	6,637,755	390,355	385,212
1965	122,399	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,880
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066
1961	105,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,837	165,168	164,252
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508
1954	56,652	29,489	15,910	11,253	2,551,429	2,892,462	132,551	131,872
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527
1952	47,864	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770
1951	44,583	24,538	11,008	9,037	2,598,337	2,765,742	118,484	117,982
1950	42,377	21,987	11,560	8,830	2,264,140	2,431,895	105,627	105,117
1949	40,096	19,078	12,529	8,489	b	1,748,703	74,443	73,917
1948	37,580	19,333	10,195	8,052	b	2,079,786	78,105 c	77,649
1947	33,612	17,789	7,852	7,972	b	1,844,296	70,394 c	70,012
1946	28,436	15,156	5,610	7,670	b	1,484,949	55,096 c	54,785
1945	24,430	13,703	4,587	6,140	b	1,394,685	49,655 c	49,404
1944	23,785	13,723	4,523	5,539	b	1,669,647	59,103 c	58,890

Footnotes follow this section.

TABLE 2^a
Bank and Corporation Tax Statistics
COMPARISON BY STATE NET INCOME CLASS¹
1997 Income Year

State Net Income Taxable in California	Returns			Net Income Less Net Loss			Tax Assessed		
	Number	Percent of Total	Percent Cumulative	Amount	Percent of Total ²	Percent Cumulative ³	Amount	Percent of Total	Percent Cumulative
Net Loss	156,443	35.3	35.3	\$ -29,538,409	-	-	\$ 142,193	2.7	2.7
No Income or Loss	25,121	5.7	40.9	-	-	-	20,503	0.4	3.1
\$ 1 to 4,999	66,534	15.0	55.9	141,097	0.2	0.2	53,332	1.0	4.2
5,000 to 9,999	29,216	6.6	62.5	207,668	0.2	0.4	23,481	0.5	4.6
10,000 to 14,999	25,702	5.8	68.3	314,679	0.4	0.8	24,585	0.5	5.1
15,000 to 19,999	13,002	2.9	71.2	225,536	0.3	1.1	14,001	0.3	5.3
20,000 to 24,999	12,314	2.8	74.0	274,534	0.3	1.4	15,163	0.3	5.6
25,000 to 29,999	9,157	2.1	76.1	249,861	0.3	1.7	14,585	0.3	5.9
30,000 to 39,999	15,951	3.6	79.6	558,502	0.7	2.4	29,131	0.6	6.5
40,000 to 49,999	10,473	2.4	82.0	464,848	0.6	2.9	22,176	0.4	6.9
50,000 to 59,999	10,405	2.3	84.4	568,638	0.7	3.6	28,285	0.5	7.4
60,000 to 69,999	7,138	1.6	86.0	461,340	0.6	4.1	23,762	0.5	7.9
70,000 to 79,999	5,381	1.2	87.2	401,454	0.5	4.6	18,484	0.4	8.3
80,000 to 89,999	4,952	1.1	88.3	419,086	0.5	5.1	19,460	0.4	8.6
90,000 to 99,999	4,195	0.9	89.2	398,088	0.5	5.6	19,688	0.4	9.0
100,000 to 149,999	12,893	2.9	92.1	1,586,837	1.9	7.5	73,185	1.4	10.4
150,000 to 199,999	6,917	1.6	93.7	1,199,044	1.4	8.9	49,895	1.0	11.4
200,000 to 249,999	4,094	0.9	94.6	914,684	1.1	10.0	36,025	0.7	12.1
250,000 to 299,999	2,805	0.6	95.3	769,996	0.9	10.9	29,183	0.6	12.6
300,000 to 399,999	4,043	0.9	96.2	1,388,635	1.7	12.6	58,426	1.1	13.8
400,000 to 499,999	2,723	0.6	96.8	1,220,328	1.5	14.1	54,429	1.0	14.8
500,000 to 749,999	4,028	0.9	97.7	2,463,928	2.9	17.0	105,773	2.0	16.8
750,000 to 999,999	2,191	0.5	98.2	1,900,863	2.3	19.3	86,483	1.7	18.5
1,000,000 to 1,499,999	2,229	0.5	98.7	2,713,429	3.2	22.5	123,078	2.4	20.9
1,500,000 to 1,999,999	1,282	0.3	99.0	2,216,398	2.6	25.2	106,658	2.0	22.9
2,000,000 to 2,999,999	1,353	0.3	99.3	3,293,687	3.9	29.1	156,998	3.0	25.9
3,000,000 to 3,999,999	788	0.2	99.5	2,715,036	3.2	32.3	138,585	2.7	28.6
4,000,000 to 4,999,999	458	0.1	99.6	2,062,265	2.5	34.8	108,077	2.1	30.7
5,000,000 to 9,999,999	949	0.2	99.8	6,542,182	7.8	42.6	372,822	7.2	37.8
\$ 10,000,000 and over	1,010	0.2	100.0	48,032,923	57.4	100.0	3,235,080	62.2	100.0
Corporations with State Net Income	262,193	57.2	-	\$ 83,705,566	100.0	-	\$ 5,040,830	96.4	-
Total	443,757	100.0	100.0	\$ 54,167,157	-	-	\$ 5,203,526	100.0	100.0

Footnotes follow this section.

TABLE 3^a
Bank and Corporation Tax Statistics
COMPARISON BY INDUSTRY
1996 and 1997 Income Years

Industry	Income in Thousands					
	1996 Returns			1997 Returns		
	Number	Net Income Less Net Loss (Thousands)	Total Tax (Thousands)	Number	Net Income Less Net Loss (Thousands)	Total Tax (Thousands)
Agriculture, Forestry, and Fishery	9,764	\$ 528,903	\$ 52,839	9,771	\$ 787,092	\$ 69,660
Construction	30,241	959,738	101,215	30,726	1,202,324	106,770
Manufacturing	45,415	23,044,952	1,616,230	46,559	21,667,355	1,603,960
Durable Goods ³	28,770	13,612,383	944,461	29,985	12,445,332	900,423
Nondurable Goods ⁴	16,645	9,432,569	671,769	16,574	9,222,023	703,537
Services	172,314	5,029,138	649,475	180,103	5,387,270	666,065
Business Services	45,752	2,317,200	243,125	38,579	2,579,372	243,718
Professional Services ⁵	38,639	399,279	48,874	36,337	541,757	48,465
Other Services ⁶	87,923	2,312,659	357,476	105,187	2,266,141	373,882
Trade	90,110	6,509,362	776,369	92,025	8,983,398	921,958
Wholesale Trade	46,557	3,324,061	384,978	49,532	4,755,189	459,877
Retail Trade	43,553	3,185,301	391,391	42,493	4,228,209	462,081
Finance, Insurance and Real Estate	69,941	4,468,125	1,007,308	71,311	10,728,346	1,275,116
Banks, Savings and Loans, and Other Lending Institutions ⁷	1,431	4,357,849	577,582	1,230	6,534,549	789,425
Real Estate	27,737	-224,887	103,558	35,533	881,352	127,364
Investment, Insurance Companies and Other Financial Businesses	40,773	335,163	326,168	34,548	3,312,445	358,327
Transportation, Communication and Utilities ⁸	13,011	6,723,970	678,230	13,262	5,411,372	559,997
Total	430,796	\$ 47,264,188	\$ 4,881,666	443,757	\$ 54,167,157	\$ 5,203,526

Footnotes follow this section.

TABLE 4^a
Bank and Corporation Tax Statistics
COMPARISON BY ACCOUNTING PERIOD
1997 Income Year

Accounting Period Ending	Corporations Reporting Net Income Subject to State Taxation					All Reporting Corporations				
	Returns		Net Income			Returns		Net Income Less Net Loss		
	Number	Percent of Total	Amount (Thousands)	Percent of Total	Amount (Thousands)	Number	Percent of Total	Amount (Thousands)	Percent of Total	Amount (Thousands)
Jan 31, 1997	4,846	1.8	\$2,231,496	2.7	\$182,505	8,474	1.9	\$1,809,838	3.3	\$185,687
Feb 28, 1997	3,772	1.4	1,677,792	2.0	130,246	6,255	1.4	823,495	1.5	132,468
Mar 31, 1997	13,209	5.0	3,324,592	4.0	218,815	21,830	4.9	1,003,312	1.9	226,516
Apr 30, 1997	5,986	2.3	1,010,584	1.2	74,559	11,193	2.5	575,664	1.1	78,843
May 31, 1997	6,939	2.6	1,536,175	1.8	97,988	10,412	2.3	1,068,818	2.0	100,914
Jun 30, 1997	18,490	7.1	4,776,736	5.7	322,374	33,042	7.4	2,916,081	5.4	334,759
Jul 31, 1997	6,204	2.4	1,940,321	2.3	119,405	8,994	2.0	1,515,025	2.8	121,706
Aug 31, 1997	5,737	2.2	1,414,864	1.7	95,286	9,342	2.1	756,953	1.4	98,682
Sep 30, 1997	19,396	7.4	4,702,758	5.6	304,739	31,798	7.2	3,117,934	5.8	316,993
Oct 31, 1997	7,065	2.7	2,259,663	2.7	90,070	13,141	3.0	1,764,455	3.3	95,186
Nov 30, 1997	5,345	2.0	1,147,530	1.4	70,895	7,960	1.8	722,026	1.3	73,189
Dec 31, 1997	165,204	63.0	57,683,055	68.9	3,333,948	281,316	63.4	38,093,556	70.3	3,438,583
Total	262,193	100.0	\$ 83,705,566	100.0	\$ 5,040,830	443,757	100.0	\$ 54,167,157	100.0	\$ 5,203,526
										66.1
										100.0

Footnotes follow this section.

TABLE 5*
Bank and Corporation Tax Statistics
TAX CREDITS ALLOWED
1997 Income Year

Credit	Number	Amount ¹¹ (Thousands)	Percent ¹¹ of Total
Commercial Solar Carryover	7	\$ 656	0.1
Community Development Financial Institution Deposits	d	285	0.0
Disabled Access	162	18	0.0
Donation of Agricultural Products Carryover ¹⁰	3	0	0.0
Employer Child Care Contribution	176	2,662	0.3
Employer Child Care Program	55	1,125	0.1
Energy Conservation Carryover	d	-	-
Enhanced Oil Recovery	7	145	0.0
Enterprise Zone and Program Area Hiring and Sales	819	29,183	3.5
Farmworker Housing Construction	d	-	-
Jobs Tax Carryover ¹²	0	0	0.0
Local Agency Military Base Recovery Area	6	754	0.1
Los Angeles Revitalization Zone	1,656	60,694	7.2
Low-Emission Vehicle	4	104	0.0
Low-Income Housing	52	25,518	3.0
Manufacturer's Investment	5,039	331,230	39.4
Orphan Drug	5	287	0.0
Prior Year Alternative Minimum Tax	1,271	25,286	3.0
Prison Inmate Labor	10	50	0.0
Recycling Equipment	26	714	0.1
Research	1,754	360,606	42.9
Ridesharing:			
Employer Subsidized Carryover	7	78	0.0
Transit Pass Carryover	6	111	0.0
Incentive Carryover	6	5	0.0
Solar Carryover	15	1,961	0.2
Solar Pump ¹²	0	0	0.0
Technological Property Contribution ¹²	0	0	0.0
Salmon and Steelhead Trout Habitat Restoration ¹²	0	0	0.0
Total	11,087	\$ 841,477	100.0

Footnotes follow this section.

TABLE 6^a
Bank and Corporation Tax Statistics
S CORPORATIONS: COMPARISON BY STATE NET INCOME CLASS¹
1997 Income Year

State Net Income Taxable in California	Returns				Net Income Less Net Loss				Dollars in Thousands			
	Number	Percent of Total		Percent Cumulative	Amount	Percent of Total ²		Percent Cumulative ²	Amount	Percent of Total		Percent Cumulative
Net Loss	49,204	34.5		34.5	\$ -3,827,003	-		-	\$ -	11.1		11.1
No Income or Loss	6,002	4.2		38.7	0				4,801	1.4		12.5
\$ 1 to 5,000	12,425	8.7		47.4	29,989	0.2		0.2	9,780	2.8		15.3
5,000 to 10,000	6,917	4.8		52.3	50,435	0.3		0.4	5,534	1.6		16.9
10,000 to 15,000	7,691	5.4		57.7	93,575	0.5		0.9	6,153	1.8		18.6
15,000 to 20,000	5,785	4.1		61.7	100,053	0.5		1.4	4,628	1.3		20.0
20,000 to 25,000	4,554	3.2		64.9	102,004	0.5		1.9	3,643	1.0		21.0
25,000 to 30,000	3,887	2.7		67.6	104,310	0.5		2.4	3,109	0.9		21.9
30,000 to 40,000	6,615	4.6		72.3	232,593	1.2		3.6	5,292	1.5		23.4
40,000 to 50,000	4,479	3.1		75.4	197,048	1.0		4.6	3,583	1.0		24.4
50,000 to 60,000	3,515	2.5		77.9	190,192	1.0		5.6	2,888	0.8		25.2
60,000 to 70,000	2,649	1.9		79.7	171,516	0.9		6.4	2,477	0.7		26.0
70,000 to 80,000	2,515	1.8		81.5	188,223	1.0		7.4	2,768	0.8		26.7
80,000 to 90,000	2,013	1.4		82.9	170,305	0.9		8.2	2,478	0.7		27.5
90,000 to 100,000	1,957	1.4		84.3	185,830	0.9		9.2	2,873	0.8		28.3
100,000 to 150,000	5,927	4.2		88.4	727,002	3.7		12.9	9,987	2.9		31.1
150,000 to 200,000	3,244	2.3		90.7	565,323	2.9		15.7	7,698	2.2		33.3
200,000 to 250,000	2,050	1.4		92.1	458,490	2.3		18.0	6,563	1.9		35.2
250,000 to 300,000	1,662	1.2		93.3	455,434	2.3		20.3	6,334	1.8		37.0
300,000 to 400,000	2,142	1.5		94.8	731,921	3.7		24.1	10,513	3.0		40.0
400,000 to 500,000	1,295	0.9		95.7	582,527	2.9		27.0	8,152	2.3		42.3
500,000 to 750,000	1,938	1.4		97.1	1,187,856	6.0		33.0	15,352	4.4		46.7
750,000 to 1,000,000	1,023	0.7		97.8	880,577	4.5		37.5	11,899	3.4		50.1
1,000,000 to 1,500,000	1,073	0.8		98.5	1,307,117	6.6		44.1	16,927	4.8		55.0
1,500,000 to 2,000,000	561	0.4		98.9	958,768	4.9		48.9	13,234	3.8		58.7
2,000,000 to 3,000,000	579	0.4		99.3	1,407,715	7.1		56.0	19,720	5.6		64.4
3,000,000 to 4,000,000	306	0.2		99.6	1,049,049	5.3		61.4	13,838	4.0		68.3
4,000,000 to 5,000,000	154	0.1		99.7	694,965	3.5		64.9	10,176	2.9		71.2
5,000,000 to 10,000,000	277	0.2		99.9	1,865,920	9.4		74.3	24,799	7.1		78.3
\$ 10,000,000 and over	194	0.1		100.0	5,077,941	25.7		100.0	75,869	21.7		100.0
Corporations with State Net Income	87,427	57.2		-	\$ 19,766,678	100.0		100.0	\$ 306,267	96.4		-
Total	142,633	100.0		100.0	\$ 15,939,675	-		-	\$ 350,024	100.0		100.0

Footnotes follow this section.

APPENDIX C
Bank and Corporation Tax
FOOTNOTES
1997 Income Year

- a Tables were derived from a stratified random sample of 13,931 returns. Detail may not add to totals due to rounding.
- b Not available.
- c Estimated.
- d Data not shown for cells with fewer than 3 returns.
- e The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in estimates.
- 1 Corporations that sustained losses and those that "broke even" (mostly inactive corporations and cooperatives) are included in this table.
- 2 Includes positive income only.
- 3 Includes stone, clay, and glass products; primary metals; ordinance and accessories manufacturers; electrical machinery and equipment; transportation equipment; other equipment; other fabricated metal and wood products except furniture; furniture and fixtures; and other manufacturers not elsewhere classified.
- 4 Includes paper and allied products; chemicals and allied products; petroleum, coal, and rubber products; beverages, food, and kindred products; textile mill products; apparel and products made from fabric; printing, publishing, and allied industries; precision equipment; tobacco manufacturers; and leather and leather products manufacturers.
- 5 Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.
- 6 Includes motion picture production; amusement services; personal services; hotels; employment agencies; automotive repair services and garages; miscellaneous repair services and hand trades; medical and other health services; educational institutions and agencies; other professional and social-service agencies and institutions; and corporations whose nature of business was not determinable.
- 7 National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 8.84 percent (or 1.5 percent if a financial S corporations) plus (b) the bank and financial in-lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For income years ending in December 1997, and after, the in-lieu rate was 2.0%, for a combined 10.84% (or 3.5% if a financial S corporation) tax rate. The bank and financial corporation rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees, sales taxes, utility users taxes, state energy-resources and emergency-telephone surcharges.
- 8 Includes transportation, communications, electrical and gas utilities, and other public utilities.
- 9 This table was derived from data gathered in a special study of tax credits. The information differs from the total reported in the "Credits" discussion in the Bank and Corporation Section of the text because that information was derived from the Bank and Corporation master file.
- 10 The Donation of Agricultural Products Carryover credit allowed amounted to less than \$500.
- 11 Totals may not add due to rounding.
- 12 There were no credits allowed for the Jobs Tax Carryover, Solar Pump, Technological Property Contribution, or the Salmon and Steelhead Trout Habitat Restoration credits.

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Appendix D:
Homeowner and Renter Assistance:
1998 Claims

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TABLE 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-1998 Years

Calendar Year	Number of Claimants	Total Household Income	Average Household Income	Homeowner's Property Tax Exemption	Total Property Tax Paid	Average Property Tax Paid	Amount of Assistance		Percent of Gross Property Tax Paid
							Total	Average	
1998	12,448	\$ 109,578,880	\$ 8,803	\$ 1,750	\$ 6,183,193	\$ 497	\$1,008,634	\$ 81	16.3
1997	16,084	140,064,867	8,708	1,750	7,835,578	487	1,327,942	83	16.9
1996	17,959	154,184,363	8,585	1,750	8,474,167	472	1,577,612	88	18.6
1995	20,445	173,466,168	8,485	1,750	9,376,020	459	1,813,963	89	19.3
1994	22,620	190,728,703	8,432	1,750	9,925,515	439	2,023,634	89	20.4
1993	24,625	207,545,712	8,428	1,750	10,015,335	407	2,101,090	85	21.0
1992	26,591	224,645,125	8,448	1,750	10,034,014	377	2,178,664	82	21.7
1991	31,184	259,593,433	8,325	1,750	11,114,323	356	2,624,562	84	23.6
1990	34,996	284,285,169	8,123	1,750	11,732,003	335	3,108,074	89	26.5
1989	40,361	316,113,962	7,832	1,750	12,896,015	320	3,867,641	96	30.0
1988	44,414	330,107,637	7,433	1,750	13,573,541	306	3,713,934	84	27.4
1987	51,137	368,998,593	7,216	1,750	15,074,556	295	4,567,757	89	30.3
1986	57,254	412,204,849	7,200	1,750	16,282,037	284	5,132,377	90	31.5
1985	68,985	497,375,007	7,210	1,750	19,091,276	277	6,206,936	90	32.5
1984	83,001	590,397,400	7,113	1,750	22,644,664	273	7,668,144	92	33.9
1983	96,653	690,361,703	7,143	1,750	26,056,205	270	8,845,939	92	33.9
1982	117,523	827,069,956	7,038	1,750	30,955,204	263	10,948,419	93	35.4
1981	148,736	1,024,251,676	6,886	1,750	38,444,235	258	14,255,616	96	37.1
1980	184,565	1,231,600,981	6,673	1,750	47,581,217	258	18,619,207	101	39.1
1979	232,506	1,528,719,752	6,575	1,750	61,017,427	262	24,248,104	104	39.7
1978	279,090	1,821,405,372	6,526	1,750	180,510,974	647	70,188,033	251	38.9
1977	325,667	2,057,667,977	6,318	1,750	188,575,236	579	77,823,290	239	41.3
1976	293,198	1,627,743,538	5,552	1,750	144,804,539	494	52,146,563	178	36.0
1975	300,737	1,595,872,105	5,307	1,750	131,862,741	438	50,521,381	168	38.3
1974	309,254	1,610,657,680	5,208	1,750	109,059,535	353	49,905,503	161	45.8
1973	301,463	1,549,691,380	5,141	750	129,296,560	429	60,595,578	201	46.9
1972	291,928	1,453,667,550	4,980	750	120,907,986	414	58,847,115	202	48.7
1971	56,165	121,914,484	2,171	750	18,058,122	322	8,289,540	148	45.9
1970	62,400	130,926,208	2,098	750	17,590,024	282	8,547,588	137	48.6
1969	64,023	132,684,872	2,072	70	15,917,330	249	7,829,398	122	49.2
1968	57,354	117,450,240	2,048	-	15,499,510	270	7,804,955	136	50.4

TABLE 2
Homeowner Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1998 Calendar Year

Household Income Class	Number of Claimants	Cumulative Number	Percent Cumulative	Household Income	Property Tax Paid	Amount of Assistance	Average Assistance
Not more than \$1,000	34	34	0.3	\$ -83,703	\$ 35,530	\$ 10,548	\$ 310
\$ 1,001 to 1,200	4	38	0.4	4,673	1,692	1,293	323
1,201 to 1,400	6	44	0.4	7,908	5,636	1,746	291
1,401 to 1,600	5	49	0.4	7,540	2,850	1,452	290
1,601 to 1,800	4	53	0.4	6,754	2,718	1,349	337
1,801 to 2,000	2	55		3,621	515	494	247
2,001 to 2,200	3	58	0.5	6,367	1,014	828	276
2,201 to 2,400	11	69	0.6	25,521	7,056	3,521	320
2,401 to 2,600	7	76	0.6	17,460	2,761	1,446	207
2,601 to 2,800	10	86	0.7	26,902	6,380	2,970	297
2,801 to 3,000	9	95	0.8	25,924	8,988	2,987	332
3,001 to 3,200	4	99	0.8	12,273	1,319	827	207
3,201 to 3,400	17	116	0.9	55,849	9,665	4,655	274
3,401 to 3,600	8	124	1.0	28,208	5,890	2,219	277
3,601 to 3,800	9	133	1.1	33,398	4,839	2,410	268
3,801 to 4,000	24	157	1.3	93,836	10,156	5,819	242
4,001 to 4,200	26	183	1.5	106,935	16,811	6,791	261
4,201 to 4,400	28	211	1.7	120,045	13,087	6,879	246
4,401 to 4,600	36	247	2.0	161,388	20,896	8,797	244
4,601 to 4,800	46	293	2.4	216,870	22,734	10,852	236
4,801 to 5,000	45	338	2.7	220,337	19,902	10,498	233
5,001 to 5,200	46	384	3.1	234,621	24,337	11,321	246
5,201 to 5,400	63	447	3.6	334,296	39,393	15,151	240
5,401 to 5,600	68	515	4.1	374,117	32,078	14,663	216
5,601 to 5,800	100	615	4.9	571,365	50,533	21,802	218
5,801 to 6,000	96	711	5.7	567,249	59,004	19,936	208
6,001 to 6,200	90	801	6.4	548,119	48,015	18,151	202
6,201 to 6,400	110	911	7.3	693,271	57,699	20,044	182
6,401 to 6,600	133	1,044	8.4	865,003	69,923	22,718	171
6,601 to 6,800	130	1,174	9.4	871,397	60,237	20,151	155
6,801 to 7,000	187	1,361	10.9	1,292,569	94,439	26,976	144
7,001 to 7,200	216	1,577	12.7	1,535,697	117,278	29,909	138
7,201 to 7,400	229	1,806	14.5	1,672,561	107,595	28,872	126
7,401 to 7,600	286	2,092	16.8	2,147,957	137,843	33,266	116
7,601 to 7,800	751	2,843	22.8	5,785,383	368,422	81,243	108
7,801 to 8,000	1925	4,768	38.3	15,223,805	854,714	182,873	95
8,001 to 8,200	1103	5,871	47.2	8,891,136	467,710	98,691	89
8,201 to 8,400	411	6,282	50.5	3,413,448	198,933	34,177	83
8,401 to 8,600	462	6,744	54.2	3,929,574	217,692	34,925	76
8,601 to 8,800	422	7,166	57.6	3,871,217	198,554	29,236	69
8,801 to 9,000	397	7,563	60.8	3,533,325	181,916	24,054	61
9,001 to 9,200	337	7,900	63.5	3,067,925	146,348	18,750	56
9,201 to 9,400	371	8,271	66.4	3,449,210	195,538	19,618	53
9,401 to 9,600	328	8,599	69.1	3,116,138	172,515	15,058	46
9,601 to 9,800	332	8,931	71.7	3,217,833	160,134	13,533	41
9,801 to 10,000	285	9,216	74.0	2,821,457	130,259	9,705	34
10,001 to 10,200	316	9,532	76.6	3,192,021	167,748	10,561	33
10,201 to 10,400	264	9,796	78.7	2,718,847	135,619	8,409	32
10,401 to 10,600	281	10,077	81.0	2,950,375	137,480	7,526	27
10,601 to 10,800	264	10,341	83.1	2,824,733	134,533	7,070	27
10,801 to 11,000	227	10,568	84.9	2,474,182	118,799	5,960	26
11,001 to 11,200	233	10,801	86.8	2,587,651	141,372	5,437	23
11,201 to 11,400	213	11,014	88.5	2,407,554	122,156	4,920	23
11,401 to 11,600	209	11,223	90.2	2,404,252	116,955	4,556	22
11,601 to 11,800	200	11,423	91.8	2,338,174	113,814	3,999	20
11,801 to 12,000	198	11,621	93.4	2,356,159	113,678	3,902	20
12,001 to 12,200	165	11,786	94.7	1,996,738	107,459	3,098	19
12,201 to 12,400	137	11,923	95.8	1,686,596	78,177	2,241	16
12,401 to 12,600	136	12,059	96.9	1,700,351	81,393	2,303	17
12,601 to 12,800	146	12,205	98.0	1,854,444	86,165	2,175	15
12,801 to 13,000	122	12,327	99.0	1,574,574	68,349	1,631	13
13,001 to 13,200	121	12,448	100.0	1,585,450	67,748	1,642	14
Total	12,448	12,448	100.0	\$109,578,880	\$ 6,183,193	\$ 1,008,634	\$ 81

TABLE 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1998 Calendar Year

Year of Birth	Number of Claimants	Household Income Class	Property Tax Paid	Amount of Assistance	Average Assistance
1951 and after	239	\$ 1,925,581	\$ 186,930	\$ 26,942	\$ 113
1946 through 1950	183	1,543,720	118,994	18,647	102
1941 through 1945	292	2,402,308	175,892	30,666	105
1936 through 1940	430	3,620,059	245,073	40,883	95
1931 through 1935	1,271	10,881,612	763,414	120,178	95
1930	372	3,188,196	214,267	32,561	88
1929	385	3,375,910	219,115	32,781	85
1928	441	3,877,231	241,410	37,229	84
1927	461	4,033,865	260,107	38,464	83
1926	482	4,195,448	256,660	40,236	83
1925	471	4,172,833	239,837	37,935	81
1924	497	4,369,368	247,197	38,854	78
1923	519	4,687,954	259,045	39,252	76
1922	516	4,673,740	249,206	38,142	74
1921	534	4,809,132	253,401	39,184	73
1920	514	4,639,400	243,201	38,025	74
1919	454	4,093,855	196,614	31,938	70
1918	421	3,784,613	187,050	32,047	76
1917	409	3,673,548	175,691	28,908	71
1916	409	3,640,837	171,916	30,470	74
1915	391	3,569,156	173,407	27,240	70
1914	435	3,849,673	173,393	33,474	77
1913	386	3,421,396	154,532	29,076	75
1912	415	3,676,794	173,913	30,919	75
1911	268	2,379,370	107,460	19,961	74
1910	278	2,500,432	103,081	20,182	73
1909	236	2,095,892	92,739	17,860	76
1908	160	1,424,899	65,301	11,281	71
1907	144	1,307,368	62,182	10,353	72
1906	99	856,741	39,880	8,235	83
1905	92	809,740	31,102	6,169	67
1904	64	571,005	23,987	4,407	69
1903	49	448,528	16,875	3,054	62
1902	31	251,068	12,289	3,205	103
1901 and prior not available	71	598,992	30,931	6,745	95
	29	228,616	17,101	3,130	108
Total	12,448	\$ 109,578,880	\$ 6,183,193	\$ 1,008,634	\$ 81

TABLE 4
Homeowner's Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1998 Calendar Year

Household Income Class	Number of Claimants	Household Income	Social Security Income		Interest & Dividends		Pensions & Annuities	
			Number	Amount	Number	Amount	Number	Amount
Not more than \$1,000	34	\$ -83,703	15	\$ 71,862	17	\$ 18,880	4	\$ 5,070
\$ 1,001 to 2,000	17	24,976	9	13,437	9	9,095	2	500
2,001 to 3,000	34	86,865	24	66,407	15	19,284	2	3,963
3,001 to 4,000	57	205,124	50	181,907	28	34,766	4	7,133
4,001 to 5,000	167	759,841	145	601,588	55	60,821	12	33,618
5,001 to 6,000	341	1,901,900	320	1,623,285	138	115,714	30	41,759
6,001 to 7,000	597	3,919,009	559	3,236,270	218	234,732	65	81,726
7,001 to 8,000	3,999	22,198,566	2,507	15,747,490	720	811,992	305	507,354
8,001 to 9,000	2,560	30,861,561	2,973	21,303,317	763	778,769	524	1,194,730
9,001 to 10,000	1,575	14,928,227	1,531	12,692,011	739	1,030,759	347	689,658
10,001 to 11,000	1,286	13,469,381	1,254	10,898,542	681	991,420	350	684,058
11,001 to 12,000	995	11,421,054	959	8,577,978	583	982,361	370	1,144,140
12,001 to 13,000	665	8,300,745	657	5,989,818	425	914,494	296	936,016
13,001 to 13,200	121	1,585,334	116	1,041,973	79	189,712	51	192,829
Totals	12,448	\$109,578,880	11,119	\$ 82,045,885	4,470	\$ 5,992,799	2,362	\$ 5,722,554

Household Income Class	Public Assistance		Net Rental Income		Net Business Income		Other Income*	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Not more than \$1,000	4	\$ 1,757	2	\$ -13,523	6	\$ -125,596	10	\$ -42,153
\$ 1,001 to 2,000	4	3,348	1	-4,503	0	0	4	3,099
2,001 to 3,000	1	2,872	2	1,773	3	-14,598	6	7,164
3,001 to 4,000	2	651	7	-22,592	3	-590	17	3,849
4,001 to 5,000	11	33,900	6	14,803	4	-674	23	15,785
5,001 to 6,000	30	84,451	9	13,751	10	-6,306	37	29,246
6,001 to 7,000	77	271,640	13	13,528	7	6,507	49	74,606
7,001 to 8,000	1,771	5,477,740	24	23,948	11	-9,247	140	215,234
8,001 to 9,000	1,588	6,480,055	37	45,433	31	26,314	180	247,806
9,001 to 10,000	60	227,467	18	19,101	18	20,404	273	663,124
10,001 to 11,000	55	260,301	22	62,403	15	24,690	154	347,967
11,001 to 12,000	47	219,880	16	43,727	14	24,503	155	428,465
12,001 to 13,000	34	131,761	10	36,521	9	20,118	87	282,020
13,001 to 13,200	11	81,407	3	10,780	3	2,611	19	50,914
Totals	3,695	\$ 13,277,230	170	\$ 245,150	134	\$ -31,864	1,154	\$ 2,327,126

* Other income includes insurance proceeds, death benefits, wages and gifts over \$300, and income from other household members.

** Statewide frequency data are not shown for cells with fewer than three (3) claims.

TABLE 5
Renters Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1977-1998 Years

Calendar Year	Number of Claimants	Total Household Income	Average Household Income	Amount of Assistance	
				Total	Average
1998	119,116	\$ 937,874,829	7,874	\$ 10,417,251	\$ 87
1997	132,809	1,034,205,029	7,787	11,933,242	90
1996	136,108	1,052,938,733	7,736	12,564,812	92
1995	133,145	1,023,124,721	7,684	12,786,077	96
1994	131,931	1,012,970,739	7,678	12,717,888	96
1993	134,616	1,049,399,862	7,796	12,216,090	91
1992	138,383	1,086,691,212	7,853	12,100,795	87
1991	151,332	1,174,929,597	7,764	13,752,711	91
1990	163,395	1,233,461,712	7,549	16,353,042	100
1989	176,772	1,288,432,917	7,289	19,519,196	110
1988	178,417	1,235,280,627	6,924	17,340,891	97
1987	193,972	1,303,394,681	6,719	20,594,827	106
1986	206,841	1,349,301,634	6,523	23,966,340	116
1985	224,883	1,425,335,413	6,338	28,274,851	126
1984	241,974	1,488,514,976	6,152	32,397,065	134
1983	255,187	1,544,444,929	6,052	35,351,121	139
1982	281,382	1,644,192,035	5,843	41,397,072	147
1981	290,799	1,626,981,425	5,595	45,328,102	156
1980	288,722	1,504,574,372	5,211	48,188,422	167
1979	261,449	1,306,548,302	4,997	44,795,652	171
1978	78,672	284,735,734	3,619	5,239,948	67
1977	90,405	315,103,519	3,485	6,762,803	75

TABLE 6
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1998 Calendar Year

Household Income Class	Number of Claimants	Cumulative Number	Percent Cumulative	Household Income	Property Tax Paid*	Amount of Assistance	Percent Cumulative	Average Assistance
Not More than \$1000	449	449	0.4	\$ -52,107	\$ 112,250	\$ 104,460	1.0	\$ 233
\$ 1,001 to 1,200	105	554	0.5	118,626	26,250	23,740	1.2	226
1,201 to 1,400	94	648	0.5	123,096	23,500	20,381	1.4	217
1,401 to 1,600	116	764	0.6	173,084	29,000	26,260	1.7	226
1,601 to 1,800	139	903	0.8	241,808	34,750	31,880	2.0	229
1,801 to 2,000	129	1,032	0.9	247,908	32,250	29,280	2.3	227
2,001 to 2,200	262	1,294	1.1	549,313	65,500	61,460	2.9	235
2,201 to 2,400	324	1,618	1.4	762,319	81,000	76,640	3.6	237
2,401 to 2,600	395	2,013	1.7	1,002,271	98,750	92,320	4.5	234
2,601 to 2,800	394	2,407	2.0	1,058,735	98,500	91,280	5.4	232
2,801 to 3,000	256	2,663	2.2	753,610	64,000	59,640	5.9	233
3,001 to 3,200	192	2,855	2.4	597,004	48,000	43,880	6.3	229
3,201 to 3,400	300	3,155	2.6	989,622	75,000	69,018	7.0	230
3,401 to 3,600	360	3,515	3.0	1,266,581	90,000	81,837	7.8	227
3,601 to 3,800	208	3,723	3.1	768,422	52,000	46,114	8.2	222
3,801 to 4,000	302	4,025	3.4	1,179,117	75,500	64,581	8.9	214
4,001 to 4,200	398	4,423	3.7	1,639,320	99,500	85,136	9.7	214
4,201 to 4,400	246	4,669	3.9	1,057,919	61,500	51,296	10.2	209
4,401 to 4,600	322	4,991	4.2	1,449,762	80,500	65,545	10.8	204
4,601 to 4,800	350	5,341	4.5	1,649,950	87,500	70,096	11.5	200
4,801 to 5,000	405	5,746	4.8	1,992,432	101,250	80,174	12.2	198
5,001 to 5,200	503	6,249	5.2	2,563,496	125,750	97,233	13.2	193
5,201 to 5,400	497	6,746	5.7	2,636,931	124,250	93,798	14.1	189
5,401 to 5,600	524	7,270	6.1	2,883,409	131,000	95,727	15.0	183
5,601 to 5,800	810	8,080	6.8	4,627,110	202,500	140,999	16.3	174
5,801 to 6,000	927	9,007	7.6	5,487,381	231,750	153,388	17.8	165
6,001 to 6,200	783	9,790	8.2	4,769,244	195,750	121,853	19.0	153
6,201 to 6,400	823	10,613	8.9	5,194,633	205,750	122,570	20.2	149
6,401 to 6,600	2,023	12,636	10.6	13,226,507	505,750	286,348	22.9	142
6,601 to 6,800	2,826	15,462	13.0	18,944,756	706,500	372,010	26.5	132
6,801 to 7,000	2,778	18,240	15.3	19,193,634	694,500	340,489	29.8	123
7,001 to 7,200	1,938	20,178	16.9	13,776,563	484,500	221,108	31.9	114
7,201 to 7,400	1,920	22,098	18.6	14,021,577	480,000	200,952	33.8	105
7,401 to 7,600	3,207	25,305	21.2	24,076,000	801,750	306,299	36.7	96
7,601 to 7,800	31,965	57,270	48.1	246,207,500	7,991,250	2,894,776	64.5	91
7,801 to 8,000	21,541	78,811	66.2	169,769,174	5,385,250	1,748,361	81.3	81
8,001 to 8,200	8,346	87,157	73.2	67,261,974	2,086,500	638,285	87.4	76
8,201 to 8,400	2,971	90,128	75.7	24,707,313	742,750	201,095	89.4	68
8,401 to 8,600	4,142	94,270	79.1	35,206,741	1,035,500	254,832	91.8	62
8,601 to 8,800	3,371	97,641	82.0	29,289,717	842,750	184,155	93.6	55
8,801 to 9,000	1,919	99,560	83.6	17,068,122	479,750	95,346	94.5	50
9,001 to 9,200	1,418	100,978	84.8	12,906,213	354,500	63,626	95.1	45
9,201 to 9,400	1,616	102,594	86.1	15,023,730	404,000	66,107	95.7	41
9,401 to 9,600	4,057	106,651	89.5	38,424,953	1,014,250	153,990	97.2	38
9,601 to 9,800	3,354	110,005	92.4	32,514,268	838,500	110,168	98.3	33
9,801 to 10,000	1,207	111,212	93.4	11,943,764	301,750	33,442	98.6	28
10,001 to 10,200	940	112,152	94.2	9,493,160	235,000	23,403	98.8	25
10,201 to 10,400	855	113,007	94.9	8,808,096	213,750	21,295	99.0	25
10,401 to 10,600	825	113,832	95.6	8,657,991	206,250	17,607	99.2	21
10,601 to 10,800	705	114,537	96.2	7,545,196	176,250	14,035	99.3	20
10,801 to 11,000	607	115,144	96.7	6,618,680	151,750	12,072	99.5	20
11,001 to 11,200	571	115,715	97.1	6,337,440	142,750	9,968	99.5	17
11,201 to 11,400	454	116,169	97.5	5,130,614	113,500	7,914	99.6	17
11,401 to 11,600	405	116,574	97.9	4,655,715	101,250	6,842	99.7	17
11,601 to 11,800	393	116,967	98.2	4,599,440	96,250	5,883	99.7	15
11,801 to 12,000	458	117,425	98.6	5,446,554	114,500	6,864	99.8	15
12,001 to 12,200	311	117,736	98.8	3,761,777	77,750	4,283	99.9	14
12,201 to 12,400	296	118,032	99.1	3,641,349	74,000	3,694	99.9	12
12,401 to 12,600	268	118,300	99.3	3,349,226	67,000	3,325	99.9	12
12,601 to 12,800	279	118,579	99.5	3,544,506	69,750	2,947	99.9	11
12,801 to 13,000	249	118,828	99.8	3,210,852	62,250	2,483	100.0	10
13,001 to \$ 13,200	288	119,116	100.0	3,780,731	72,000	2,881	100.0	10
Total	119,116	119,116	100.0	\$ 937,874,829	\$ 29,779,000	\$ 10,417,251	100.0	\$87

*The renter statutory property tax equivalent is \$250.

TABLE 7
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1998 Calendar Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid*	Amount of Assistance	Average Assistance
1950 and after	23,140	\$ 180,234,090	\$ 5,785,000	\$ 2,056,943	\$ 89
1945 through 1949	7,857	61,902,752	1,964,250	672,912	86
1940 through 1944	7,420	58,360,882	1,855,000	641,771	86
1935 through 1939	8,050	63,248,217	2,012,500	701,261	87
1930 through 1934	12,488	93,728,261	3,122,000	1,235,525	99
1929	3,307	25,613,643	826,750	304,377	92
1928	3,189	24,818,560	797,250	288,156	90
1927	3,301	25,651,368	825,250	300,312	91
1926	3,501	27,361,085	875,250	311,975	89
1925	3,544	27,975,601	886,000	310,595	88
1924	3,727	29,354,648	931,750	327,363	88
1923	3,600	28,470,420	900,000	312,529	87
1922	3,365	26,716,183	841,250	290,129	86
1921	3,262	26,033,086	815,500	277,243	85
1920	3,045	24,443,667	761,250	254,529	84
1919	3,105	25,061,469	776,250	256,446	83
1918	2,563	20,661,538	640,750	212,023	83
1917	2,340	19,195,407	585,000	184,793	79
1916	2,178	17,811,848	544,500	173,544	80
1915	1,961	16,009,360	490,250	156,580	80
1914	1,873	15,327,414	468,250	149,367	80
1913	1,747	14,300,872	436,750	139,115	80
1912	1,580	12,961,959	395,000	124,255	79
1911	1,810	14,752,749	452,500	145,661	80
1910	1,152	9,449,768	288,000	90,556	79
1909	1,014	8,327,879	253,500	79,125	78
1908	814	6,777,243	203,500	62,348	77
1907	639	5,182,486	159,750	52,735	83
1906	553	4,557,716	138,250	43,026	78
1905	439	3,622,378	109,750	34,210	78
1904	339	2,757,329	84,750	27,727	82
1903	254	2,071,265	63,500	20,177	79
1902	177	1,450,115	44,250	13,948	79
1901 and prior	854	6,633,069	213,500	77,074	90
not available	928	7,050,502	232,000	88,916	96
Total	119,116	\$ 937,874,829	\$ 29,779,000	\$ 10,417,251	\$ 87

*The renter statutory property tax equivalent is \$250.

TABLE 8
Renter Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1998 Calendar Year

Household Income Class	Number of Claimants	Household Income	Social Security Income		Interest & Dividends		Pensions & Annuities	
			Number	Amount	Number	Amount	Number	Amount
Not more than \$1,000	448	\$ -53,107	73	\$ 222,313	16	\$ 6,850	3	\$ 1,019
\$ 1,001 to 2,000	567	874,264	124	200,452	22	4,588	10	10,444
2,001 to 3,000	1,521	3,786,176	227	547,654	76	18,165	20	26,794
3,001 to 4,000	1,459	5,072,140	478	1,608,684	142	30,555	31	53,661
4,001 to 5,000	1,656	7,451,337	836	3,549,714	210	83,224	43	97,398
5,001 to 6,000	3,140	17,402,554	1,413	6,976,232	321	164,229	115	254,542
6,001 to 7,000	9,302	61,631,511	2,341	13,350,029	559	376,241	286	658,953
7,001 to 8,000	60,455	466,871,967	19,408	115,752,119	2,204	2,328,571	1,624	3,957,860
8,001 to 9,000	20,659	172,703,881	14,664	95,227,878	1,726	1,686,257	2,218	6,198,227
9,001 to 10,000	11,706	111,271,548	6,900	53,869,066	2,204	1,246,203	1,089	2,827,790
10,001 to 11,000	3,926	41,045,243	3,029	27,338,031	1,152	901,484	818	2,122,388
11,001 to 12,000	2,264	25,952,538	1,753	16,563,808	650	804,181	664	2,057,488
12,001 to 13,000	1,425	17,764,710	1,142	10,827,983	447	704,760	484	1,671,335
13,001 to \$13,200	588	6,100,067	473	3,956,919	59	102,571	62	272,527
Total	119,116	\$ 937,874,829	52,861	\$ 349,990,882	9,818	\$ 8,457,879	7,467	\$ 20,210,434

Household Income Class	Public Assistance		Net Rental Income		Net Business Income		Other Income*	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Not more than \$1,000	230	\$ 866,434	8	\$ 14,689	2	\$ -17,682	180	\$ -1,148,043
\$ 1,001 to 2,000	224	324,425	2	1,938	1	1,200	249	327,943
2,001 to 3,000	320	740,747	6	10,050	2	-552	1,039	2,421,853
3,001 to 4,000	638	2,028,314	5	916	4	4,742	480	1,311,709
4,001 to 5,000	648	2,547,928	7	16,750	7	4,460	371	1,105,670
5,001 to 6,000	1,869	9,155,453	17	61,976	6	9,076	307	750,797
6,001 to 7,000	7,368	45,955,926	22	84,550	10	18,104	376	1,137,357
7,001 to 8,000	54,231	343,725,937	225	949,309	17	14,283	773	1,589,010
8,001 to 9,000	13,467	67,045,913	73	212,256	19	24,471	1,067	2,143,728
9,001 to 10,000	7,003	50,852,423	59	186,779	16	32,585	1,187	2,027,882
10,001 to 11,000	1,147	8,393,584	27	87,803	7	15,859	895	1,952,434
11,001 to 12,000	588	4,263,939	19	76,088	13	41,221	553	1,961,181
12,001 to 13,000	366	2,810,413	15	72,709	6	14,641	328	1,358,146
13,001 to \$13,200	135	1,330,486	2	12,024	2	5,832	57	276,958
Total	88,314	\$ 540,042,932	487	\$ 1,787,637	112	\$ 168,240	7,862	\$ 17,216,625

* Other income includes insurance proceeds, death benefits, wages, gifts over \$300 and income from other household members.

**Frequency data are not shown for cells with fewer than three (3) claimants.

TABLE 9
Homeowners-Renters Property Tax Assistance Statistics
TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
1998 Calendar Year

Household Income Class	Homeowners			Renters			Grand Total
	Senior Citizens Age 62 and Over	Blind and Disabled	Total	Senior Citizens Age 62 and Over	Blind and Disabled	Total	
Not more than \$1,000	25	9	34	118	331	449	483
\$ 1,001 to 1,200	*	*	4	58	47	105	109
1,201 to 1,400	5	*	6	46	48	94	100
1,401 to 1,600	4	*	5	68	48	116	121
1,601 to 1,800	3	*	4	96	43	139	143
1,801 to 2,000	*	*	2	87	42	129	131
2,001 to 2,200	*	*	3	219	43	262	265
2,201 to 2,400	9	*	11	264	60	324	335
2,401 to 2,600	7	*	7	263	132	395	402
2,601 to 2,800	7	3	10	278	116	394	404
2,801 to 3,000	8	*	9	196	60	256	265
3,001 to 3,200	*	*	4	126	66	192	196
3,201 to 3,400	17	*	17	168	132	300	317
3,401 to 3,600	8	*	8	256	104	360	368
3,601 to 3,800	7	*	9	130	78	208	217
3,801 to 4,000	22	*	24	175	127	302	326
4,001 to 4,200	26	*	26	271	127	398	424
4,201 to 4,400	27	*	28	168	78	246	274
4,401 to 4,600	33	3	36	216	106	322	358
4,601 to 4,800	41	5	46	232	118	350	396
4,801 to 5,000	40	5	45	274	131	405	450
5,001 to 5,200	41	5	46	324	179	503	549
5,201 to 5,400	61	*	63	327	170	497	560
5,401 to 5,600	63	5	68	339	185	524	592
5,601 to 5,800	95	5	100	570	240	810	910
5,801 to 6,000	87	9	96	600	327	927	1,023
6,001 to 6,200	80	10	90	461	322	783	873
6,201 to 6,400	99	11	110	421	402	823	933
6,401 to 6,600	126	7	133	675	1,348	2,023	2,156
6,601 to 6,800	125	5	130	1,577	1,249	2,826	2,956
6,801 to 7,000	171	16	187	1,721	1,057	2,778	2,965
7,001 to 7,200	197	19	216	1,059	879	1,938	2,154
7,201 to 7,400	211	18	229	1,153	767	1,920	2,149
7,401 to 7,600	250	36	286	1,746	1,461	3,207	3,493
7,601 to 7,800	526	225	751	17,530	14,435	31,965	32,716
7,801 to 8,000	1,666	259	1,925	14,438	7,103	21,541	23,466
8,001 to 8,200	1,009	94	1,103	6,186	2,160	8,346	9,449
8,201 to 8,400	367	24	411	1,851	1,120	2,971	3,382
8,401 to 8,600	416	46	462	2,575	1,567	4,142	4,604
8,601 to 8,800	386	36	422	2,106	1,265	3,371	3,793
8,801 to 9,000	375	22	397	1,298	621	1,919	2,316
9,001 to 9,200	326	11	337	963	435	1,418	1,755
9,201 to 9,400	346	25	371	1,041	575	1,616	1,987
9,401 to 9,600	305	23	328	1,396	2,661	4,057	4,385
9,601 to 9,800	315	17	332	1,449	1,905	3,354	3,686
9,801 to 10,000	274	11	285	795	412	1,207	1,492
10,001 to 10,200	298	18	316	676	264	940	1,256
10,201 to 10,400	253	11	264	593	262	855	1,119
10,401 to 10,600	270	11	281	574	251	825	1,106
10,601 to 10,800	248	16	264	497	208	705	969
10,801 to 11,000	218	9	227	443	164	607	834
11,001 to 11,200	222	11	233	433	138	571	804
11,201 to 11,400	206	7	213	337	117	454	667
11,401 to 11,600	200	9	209	309	96	405	614
11,601 to 11,800	189	11	200	322	71	393	593
11,801 to 12,000	181	17	198	364	94	458	656
12,001 to 12,200	154	11	165	254	57	311	476
12,201 to 12,400	128	9	137	235	61	296	433
12,401 to 12,600	127	9	136	209	59	268	404
12,601 to 12,800	135	11	146	215	64	279	425
12,801 to 13,000	119	3	122	198	51	249	371
13,001 to 13,200	112	9	121	207	81	288	409
Total	11,297	1,151	12,448	72,196	46,920	119,116	131,564

* Frequency data are not shown for cells with fewer than three (3) claimants.